

2006

Town of St Albans Annual Report 2006

St Albans (Me.).

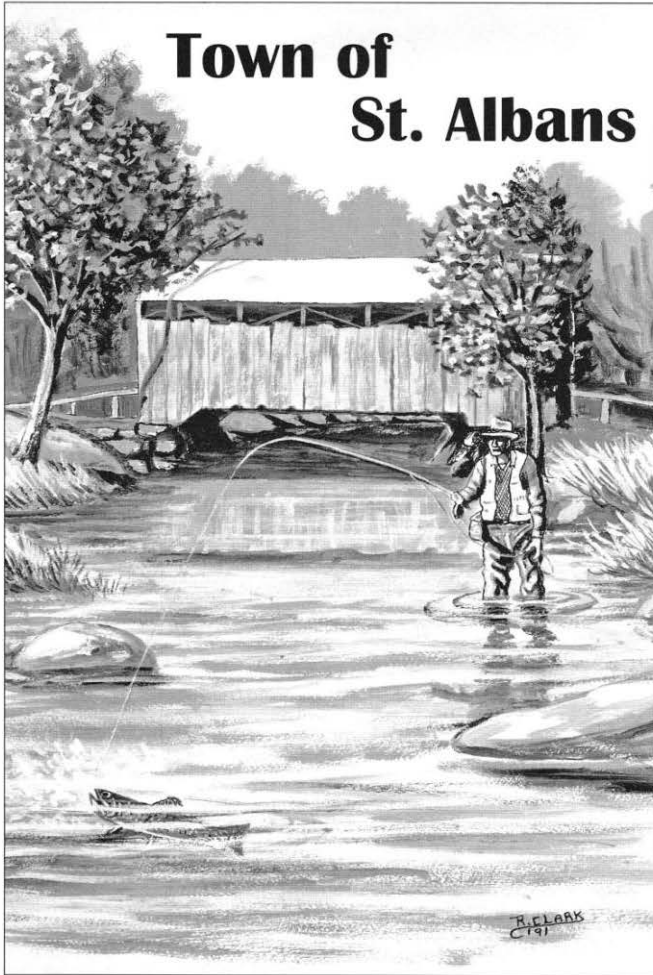
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Town of St. Albans



Annual Report 2006

TOWN OF ST. ALBANS

**Incorporated on June 14, 1813 as the
199th Town of the Commonwealth of Massachusetts.
There were 18 houses when statehood was achieved
in 1820.**

Population 1960	927
Population 1970	1041
Population 1980	1400
Population 1990	1724
Population 2000	1836

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OF THE
TOWN OF ST. ALBANS
FOR 2006**

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ST. ALBANS TOWN OFFICERS

OFFICE		TERM EXPIRES
Selectmen	Curt Lombard	March 2009
	Peter Denbow	March 2008
	Perley Martin	March 2007
Town Manager, Treasurer, Tax Collector, Health Officer, Welfare Dir.		
Larry Post		
Town Clerk, Registrar		
	Stacey Desrosiers	March 2007
Road Commissioner		
	Ronnie Finson	March 2007
School Directors		
	Kevin Bowman	March 2008
	Patricia Gallison	March 2009
Planning Board		
	Dennis Smith, Chair	2008
	Nancy Tyler	2007
	Seth Snowman	2008
	Robert Davids	2009
	Bonnie Lawrence	2010
	William McPeck	2010
	Harvey Morrill III	2011
Board of Appeals		
	Kenneth Dunton	
	Allen Fisher	
	Thomas Roach	
Code Enforcement Officer, Plumbing Inspector		
William Murphy		
Animal Control Officer		
Harry Taylor		
Fire Chief, Emergency Management Director, Fire Warden		

Fire Chief, Emergency Management Director, Fire Warden
David I Crocker.

Budget Committee

Ellen Bridge, Chair	March 2009
Scott Seekins	March 2007
Dennis Smith	March 2007
Bonnie Lawrence	March 2007
Christina Gee	March 2008
Philip Russell	March 2008
Mary Ellen Cray	March 2008
Paul L Dube	March 2009
Christopher Mower	March 2009

Election Clerks

Eva Baird	Madeline Sambito
Mary Jane Sorensen	Jantha Jones
Jayne Denbow	Marjorie Bubar
Mary Ann Lary	Valerie Emery
Winifred Russell	Mary Gilpatrick
Velma Walker	Louise Barden
Marie A Smith	Katherine Lombard
William Keating	
Janet Plant	Alane Finson
Joyce Bowman	David Jones
Margaret Hydorn	Shelda Madigan
Joseph Madigan	Lori Hughes
Phyllis Dami	Barbara Wintle
Larry Wintle	Christine Gee

State Representative

Dean A Cray
P O Box 3
Palmyra, 04965
Res phone 938-2006
Business 478-8279
Fax 938-2006
e-mail cray@tdstelme.net

Capitol address
House of Representatives

2 State House Station
Augusta ME 04333-0002
287-1400 (voice)
278-4469 (TTY)
1-800-423-2900

State HS e-mail repdean.cray@legislature.maine.gov
Web Site <http://janus.state.me.us/legis>

State Senator

Douglas Smith
P.O. Box 460
Dover-Foxcroft, ME 04426
564-8819
Capitol Address
Senate Chamber
3 State House Station
Augusta ME 04333-0003
287-1505
1-800-423-6900 (sessions only)

U.S. Representative

Michael Michaud
437 Cannon House Office Bldg
Washington DC 20515
(202)225-6306

U.S. Senators

Susan Collins
172 Russell Office Building
Washington, DC 20510
e-mail: senator@collins.senate.gov
web: <http://www.senate.gov/collins>

Olympia Snowe
250 Russell Office Building
Washington, DC 20510
e-mail: Olympia@snowe.senate.gov
web: <http://www.senate.gov/snowe>

TOWN OF ST. ALBANS 2007 BUDGET SUMMARY

GENERAL GOVERNMENT

Selectmen	3,050
Administration	115,495
Tax Maps	600
Social Security	17,000
Office Equipment Acct	6,000
Assoc. Dues	5,000
Assessing	13,000
Code Enforcement	7,000
Legal	10,000
Planning Board	500
Town Hall	10,000
Contingent Acc't	10,000
Manager Severance	2,750
Abateements	4,500 *

PROTECTION

Fire Dept	24,500
Fire Chief	3,000
Assistant Chiefs	1,000
Fire Dept Hire	2,800
Firemen Pay	6,000
Fire Hall Reserve	20,000
Dams	25,000
Ambulance	26,000
Ambulance Reserve	15,000
Animal Control	3,000
Street Lights	4,800
Insurance	80,360

PUBLIC WORKS

Summer Roads	50,000
Bridges & Culverts	15,000
Winter Roads	114,450
Special Road Accts	45,000
Paving	0
Signs	500
Solid Waste	87,500
Cemeteries	10,000
Salt Shed	20,000
Capital Reserve-PW	10,000
Garage	10,000

HEALTH & WELFARE

Food Bank	500
Red Cross	200
Senior Citizens	500
Senior Spectrum	500
Family Violence	500
KVCAP	600
General Assistance	15,000

KVCAP	600
General Assistance	15,000

PUBLIC SERVICE

Town Landing	3,500 *
Youth Teams	4,000
Park	500
Other Recreation	4,000
Libraries	1,600
Historical Society	675
200 th Celebration	500
Conservation Commission	75
FirstPark	9,920
Chamber of Commerce	200
ITCC	1,000 *

DEBT & INTEREST	72,830
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* Abatements-	Selectmen rec \$7,500
Town Landing	Selectmen Rec 1,000
ITCC	Sel rec. after BC met

TOTALS

General Government	204,895
Protection	201,460
Public Works	362,450
Health & Welfare	17,800
Public Service	25,970
Debt & Interest	<u>72,830</u>
MUNICIPAL BUDGET	885,405

SAD 48 (est)	787,500
County Tax (est)	195,000

TOTAL BUDGET	1,867,905
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REVENUES

Excise Tax	235,000
Dept Accts	20,000
State RS carried	9,160
Surplus	90,000
Highway Assist	58,000
TOTAL Revenues	<u>409,160</u>

State Revenue Sharing	<u>100,000</u>
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From Property Tax	1,358,745
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Est. Tax Rate	1,358,745/ 106,000,000 =.0128 & overlay
---------------	--

**2006 BUDGET
MONEY APPROPRIATED FOR**

School	834,722	46.2%
Public Works	247,176	13.7%
Solid Waste	65,000	3.6%
Protection	141,724	7.8%
Administration	110,471	6.1%
Other Gen Govt	135,521	7.5%
County Tax	152,262	8.4%
Debt & Interest	70,000	3.9%
Public Service	23,700	1.3%
Health & Welfare	17,800	1.0%
Cemeteries	<u>10,000</u>	<u>.5%</u>
TOTAL	1,808,376	100.0%

MONEY CAME FROM:

Property Tax	1,231,098	68.1%
Homestead Exemption	45,000	2.5%
Excise Tax	230,000	12.7%
State Revenue Sharing	124,278	6.9%
Highway Assistance	58,000	3.2%
Surplus	100,000	5.5%
Department Accts	<u>20,000</u>	<u>1.1%</u>
TOTAL	1,808,376	100.0%

WARRANT FOR MUNICIPAL ELECTION
SOMERSET COUNTY, SS STATE OF MAINE

To: Larry Post, a resident of St. Albans,
Greetings: In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of St. Albans in said County of Somerset and State qualified by law to vote in town affairs to meet at the St. Albans Town Hall, in said town on, Friday, March 2, 2007 at 10:00 o'clock in the forenoon, then and there to act upon Article 1, and by secret ballot on Articles 2 and 3 as set forth below, the polling hours therefore to be from 10:00 o'clock in the forenoon to 8:00 o'clock in the afternoon, then and there to act upon the following articles to wit:

1. To choose a moderator for said meeting.
2. To choose one Selectman for a three year term, one Town Clerk for a one year term, and one Road Commissioner for a one year term.
3. Shall the Town elect the Budget Committee members by secret ballot?

Voting to be done by secret ballot.

SOMERSET COUNTY, SS STATE OF MAINE
MUNICIPAL & REFERENDUM ELECTION
TOWN OF ST. ALBANS
MARCH 2, 2007
OFFICIAL BALLOT (SAMPLE)

Place a cross (X) or a check (✓) in the square at the left of the name of the candidate for whom you choose to vote. You may vote for a person whose name does not appear on the ballot by writing the person's name and municipality of residence in the blank space provided and marking the square at the left. If you make a mistake, you may request a new ballot. DO NOT ERASE.

VOTE FOR ONE

3 YEAR TERM

- ☒ DANIEL HANSON
☒ PHILIP RUSSELL

SELECTMAN
ST. ALBANS

ST. ALBANS

VOTE FOR ONE

- ☒ DESROSNIERS, STACEY A.
☐

TOWN CLERK
ST. ALBANS

VOTE FOR ONE

ROAD COMMISSIONER

- ☒ FINSON, RONNIE F.
☒ MCLEOD, ERVIN

ST. ALBANS

ST. ALBANS

The Registrar of Voters will hold office hours while the polls are open to correct any error in or change to a name or address on the voting list; to accept the registration of any person eligible to vote and to accept new enrollments.

A person who is not registered as a voter may not vote in any election.

Signed this 22 day of January, 2007 at St. Albans Maine.

BOARD OF
SELECTMEN
TOWN OF
ST. ALBANS

Greg Lumbard
[Signature]

A True Copy of Warrant:

Attest: _____
Resident of Town of St. Albans

WARRANT FOR TOWN MEETING

COUNTY OF SOMERSET STATE OF MAINE
TO: Larry Post, Resident, Town of St. Albans
Greetings

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of St. Albans, in said County qualified to vote in Town affairs to meet at the St. Albans Town Hall, in said Town, on Saturday, the 3rd day of March A.D. 2007 at 9:00 o'clock in the morning, then and there to act on the following articles to wit:

- Art. 1: To choose a moderator for said meeting.
- Art. 2: To see if the Town will vote to authorize the Selectmen to serve as Assessors and overseers of the poor.
- Art. 3: To choose three Budget Committee members for a three year Term.
- Art. 4: To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of the ensuing year's taxes, if necessary.
- Art. 5: To act on anything relating to discounts, interest and time of payment of 2007 taxes.
- Art. 6: To see if the Town will vote to appropriate from the following accounts for the 2007 budget.

Selectmen and Budget Committee recommend:	<u>2007</u>	<u>2006</u>
Excise Tax	235,000	230,000
R.S. carried	9,160	24,278
Dept accounts	20,000	20,000
Surplus	90,000	100,000
Highway Assist Fd	<u>55,000</u>	<u>58,000</u>
	\$409,160	\$432,278

GENERAL GOVERNMENT

- Art. 7: To see what sum the Town will vote to raise
and/or appropriate for Selectmen account.
Selectmen and Budget Committee
recommend: \$ 3,050 (expended 2006-\$3,050)
- Art. 8: To see what sum the Town will vote to raise
and/or appropriate for Administration account.
Selectmen and Budget Committee
recommend: \$115,495 (expended 2006-\$110,443)
- Art. 9: To see what sum the town will raise and/or appropriate for
Abatements.
Budget Committee recommends: \$4,500
Selectmen recommend: 7,500
- Art. 10: To see what sum the Town will vote to raise
and/or appropriate for the following General
Government accounts:
Selectmen and Budget Committee
recommend: 2007 (expended 2006)
- | | | |
|---------------------|--------------|----------------------|
| Town Hall | \$10,000 | \$12,276 |
| Social Security | 17,000 | 15,206 |
| Office Equipment | 6,000 | 2,518-(carried 3482) |
| Association Dues | 5,000 | 4,655 |
| Assessing | 13,000 | 9,831 |
| Planning Board | 500 | 402 |
| Code Enforcement | 7,000 | 6,725 |
| Legal | 10,000 | 12,924 |
| Contingent | 10,000 | 10,000 |
| Tax Maps Update | 600 | 600 |
| Manager's Severance | <u>2,750</u> | |
| TOTAL | \$81,850 | \$75,137 |
- Art. 11: To see if the Town will vote to accept a Small
Community Program Grant provided by the State of
Maine, to authorize the Selectmen to contract with the State
Department of Environmental Protection for the grant, and to
authorize the Selectmen to contract, as necessary for

materials and services needed to achieve the purposes of the grant. Said grant to be used for septic system upgrades.

- Art. 12: To see if the Town will vote to accept any or all funds or property from Federal, State, or private funding in the form of grants or donations, public or anonymous that the Selectmen deem appropriate and in the best interest of the Town.

PROTECTION

- Art. 13: To see what sum the Town will vote to raise and/or appropriate for the following Fire Department accounts:

Selectmen and Budget Committee		
recommend:	<u>2007</u>	<u>(Expended 2006)</u>
Fire Protection	\$24,500	\$23,253
Fire Chief	3,000	2,000
Assistant Chiefs	1,000	1,000
Fire Dept Hire	<u>2,800</u>	<u>2,100</u>
	\$31,300	\$28,353

- Art. 14: To see what sum the Town will vote to raise and/or appropriate for Firemen pay during fire calls and training.

Selectmen and Budget Committee
recommend: \$6,000 (expended 2006-\$4,950)

- Art. 15: To see what sum the Town will vote to raise and/or appropriate for a Reserve Fund for a future Fire Hall.

Selectmen and Budget Committee
Recommend: \$10,000 (2006-\$10,000)

- Art. 16: To see what sum the Town will vote to raise and/or appropriate for the following Protection

Accounts:

Selectmen and Budget Committee		
recommend:	<u>2007</u>	<u>(expended 2006)</u>
Dams Reserve	\$25,000	15,000 (transf)
Street Lights	4,800	4,226
Ambulance	26,000	27,179
Ambulance Reserve	15,000	
Animal Control	3,000	2,733
Insurance	<u>80,360</u>	<u>70,227</u>
TOTAL	\$154,160	\$119,365

PUBLIC WORKS

- Art. 17: To see what sum the Town will vote to raise and/or appropriate for Winter Roads.
 Selectmen and Budget Committee
 recommend: \$114,450 (expended 2006-\$109,211)
- Art. 18: To see what sum the Town will vote to raise and/or appropriate for Summer Roads.
 Selectmen and Budget Committee
 recommend: \$50,000 (expended 2006-\$50,058)
- Art. 19: To see what sum the Town will vote to raise and/or appropriate for Special Roads account.
 (For upgrading of gravel roads)
 Selectmen and Budget Committee
 recommend: \$45,000 (expended 2006-\$45,000)
- Art. 20: To see what sum the Town will vote to raise and/or appropriate for the following Public Works accounts:
 Selectmen and Budget Committee
 recommend:

	<u>2007</u>	<u>(expended 2006)</u>
Solid Waste	\$87,500	\$64,371
Cemeteries	10,000	10,000
Bridges & Culverts	15,000	15,000
Town Garage	10,000	9,955
Street Signs	500	310
Salt Shed-Res.	20,000	10,000 (transf)
Capital Res.-PW	<u>10,000</u>	
TOTAL	\$153,000	<u>\$109,636</u>

- Art. 21: To See if the Town, pursuant to 23 MRSA Sec 3025, will vote to accept the dedications of those landowners adjacent to Ross Hill Rd of title in fee simple in a strip of land 3 rods wide for a distance of twenty nine hundred (2900) feet beginning at Ripley Rd, and to be further described in individual deeds, and to accept and establish a Town way on said strip of land.

HEALTH & WELFARE

Art. 22: To see what sum the Town will vote to raise and/or appropriate for the following Health & Welfare

Accounts:

Selectmen and Budget Committee
recommend:

	<u>2007</u>	<u>(expended 2006)</u>
General Assistance	\$15,000	\$8,899
Senior Citizens	500	500
Senior Spectrum	500	500
Family Violence Project	500	500
KVCAP	600	600
Food Bank	500	500
Red Cross	200	200
TOTAL	\$18,800	\$11,699

PUBLIC SERVICE

Art. 23: To see what sum the Town will vote to raise and/or appropriate for the following Public Service

Accounts:

Selectmen and Budget Committee
recommend:

	<u>2007</u>	<u>expended 2006</u>
Town Landing	\$3,500	\$3,468
* (Selectmen rec.)	1,000	
Youth Teams	4,000	4,025
Park	500	500
Other Recreation	4,000	3,000
Libraries	1,600	1,600
200 th Celebration	500	500
Historical Society	675	675
Conservation Commission	75	0
KRDA (FirstPark)	9,920	9,790
Chamber of Commerce	200	200
ITCC	1,000	
	Budget Comm 24,970	
TOTAL	Selectmen \$23,470	\$23,758

DEBT & INTEREST

- Art. 24: To see what sum the Town will vote to raise and/or appropriate for Debt Service for Repaving Project of 2005.
Selectmen and Budget Committee
recommend: \$72,830

OTHER

- Art. 25: To see if the Town will vote to increase the property tax levy limit of \$168,155 established for St. Albans by State law in the event that the Municipal Budget approved under the preceding articles will result in a tax commitment that is greater than that property tax limit.

- Art. 26: Will the voters retroactively ratify the overdrafts for the previous year? (This money has been expended and does not involve raising any additional money)

Account	Overdraft
Winter Roads	3,060.64
Summer Roads	58.00
Youth Teams	24.85
FirstPark	140.08
Abatements	<u>10,028.84</u>
	13,312.41
Covered by Contingent	<u>9,540.63</u>
Net overdraft	3,771.78

- Art. 27: To see if the residents of the Town of St. Albans will allocate the snowmobile registration money from 2006 registrations for the upkeep and maintenance of trails, and to allocate any other funds received from grants designated to snowmobiling to the Sno-Devils Snowmobile Club.

The Selectmen hereby give notice that the Registrar will be in session for the purpose of correcting and revising the list of voters on Saturday, March 3, 2007 in the forenoon from 8:30 a.m. to 9:00 a.m. in the Town Hall. Given under our hands this 5th day of February, 2007.

Curtis Lombard
Peter Denbow
Perley Martin

A True Copy Attest: Larry Post, Resident of St. Albans

MANAGER'S REPORT

To: Selectmen and Citizens of St. Albans

It is time to again submit to you the Annual Report of the activities and financial status of the Town of St. Albans for the preceding year. The year 2006 was a very difficult one in many ways. We have had difficulties with staff illnesses and several issues of which we have had to deal.

As you know, there was a period of upheaval at the beginning of the year when my contract was not renewed for reasons that are still unclear, as reasons seemed to appear and change after the fact. After the new Board reinstated me, I had hopes that the small group that seems intent on creating controversy instead of positive solutions would turn into positive contributors. Alas, that was not to be, as it appears that distortions and character assassinations are still an ongoing reality. I would only urge you to check facts about what is going on in Town government instead of giving credence to the rumor mill.

Perhaps 2007 will become the time when unity and common sense can prevail, and this community can again move forward together. I want to thank those of you who continue to be supportive and encouraging to all Town employees, and I intend to continue to provide the leadership and Town services in a manner which I trust will be continually improving and contributing to our sense of community and pride.

The operation of Town government continues to get more complex and challenging. There continue to be requirements that we must meet that you, the public often don't see or know about. We continue to strive to make your every request of and transaction with the Town and its employees a pleasant one. We trust that we are meeting your needs. We are always open to positive suggestions for better ways to serve you.

This past year we saw the resignation of two employees, Dennis Stedman in Public Works and Sharon Weeks, our Bookkeeper. We wish them both well in the future. The new Public Works employee is Bruce Hewins, and the new Bookkeeper is Suzanne Price. They are continuing the tradition of making every attempt to provide quality work and service.

We added to our Capital Reserve funds this past year, and are proposing to continue to save ahead in being financially prudent. I would urge you

to continue to support our efforts to look ahead for the numerous capital improvements we will need to tackle in the not too distant future. As I have stated in the past, during the years when the state was not adequately funding schools, we were forced to curtail our capital improvements, and thus are behind where we should be. With better state funding, we are now able to once again start to be optimistic about improving our infrastructure, buildings and equipment, while still keeping a low tax rate.

This past year, we continued to improve our gravel roads, performed work on the Town Hall and Town Garage, and once again kept the MMSWA budget at a low level. In 2007, the MMSWA amount must increase, because of less Fund Balance available and the DEP requirements of more monitoring wells and testing. The amount is still less than was raised for several years in the past, and the facility is running well.

As we look to continually improve services, keep up with new requirements, plan ahead for capital improvements, and keep taxes at a reasonable and low level (.013 is well below the state average), we have to look at new ways of doing things, and assess the benefits vs. cost of any new method or idea. Often, it seems that a new program or plan is justifiable, but the proposed benefit over the cost may not be great enough to justify at this time. We must constantly review what we are doing and determine if it is the best and most feasible way.

I continue to be amazed at the dedication and resilience of our employees. Their can-do attitude gets many things accomplished that would otherwise cost more. The Public Works crew, for example, does far more than work on roads and equipment. They are active in everything from Building issues to making sure that garbage is picked up at the recreation areas and everything in between. "That's not my job" is not in anyone's vocabulary, and I am very proud of each one that works for and that volunteers for the Town of St. Albans.

Thank you for your continued support, and I look forward to 2007 and the progress we can make together.

Respectfully submitted

Larry Post
Town Manager

TOWN CLERK REPORT 2006

To the Citizens of St. Albans:

In 2006, 419 Dogs were licensed. Dog Licenses are due Dec. 31 of each year. The State law requires all dogs 6 months of age or older to be licensed and have a current **Maine Rabies Certificate**. Rabies is still a problem in our area.

Our Elections for 2006 went very smoothly thanks to the help of our Election workers, Town Manager, Barbara, Phyllis, Lori and Ronnie. I appreciate all your help and support.

Before our November Election Larry and I entered all the voter registration data into the State's Central Voter Registration List which should be on line very soon. Also, Phyllis Dami and I went to training and set up the Accessible Voting Solution, which is a phone system that helps folks vote who have disabilities.

Registered Voters 1272 as of 01/18/2007.

The Election Results for 2006 are as follows:

Municipal Election	03/03/2006	687 votes
Annual Town Meeting	03/04/2006	142
June Primary	06/13/2006	Rep. 131, Dem. 56, Green 1
SAD #48 Budget Ref.	06/13/2006	198
November Election(Governor)	11/07/2006	772

Absentee Ballots are available 30 days before most Elections. Please call or come to the office if you need one.

If you have a change of address, name change, or would like to change your party please come to the office. This helps tremendously in keeping our voters list current and makes election day run smoothly. **Please don't forget when marking your ballot or writing in a candidate, to mark the indicator box, so your vote will count.**

During the past year I have filed 17 Marriages, and 19 Births (11 boys and 8 girls). Again I sadly regret recording 18 death certificates of our beloved citizens who will be greatly missed.

Important notices, agendas, and minutes of Selectmen meetings are posted at Indian Lake Market, Indian Stream Hardware, St. Albans Mini Mart, our Post Office and the Town Office. Also, our website is up and running at www.townofstalbans.net.

Again, I would like to thank everyone for their support. I wish everyone in our Community peace and good health and trust we can all work together to make our community one to be proud of.

Sincerely,
Stacey A. Desrosiers
Town Clerk

SELECTMEN REPORT 2006

To the citizens of St. Albans
Greetings from your Board of Selectmen

2006 showed itself to be another interesting and challenging year for your local government. The Budget Committee and Selectmen met together this year to deliberate each budget request. We thank each member of the Committee for his/her diligence and dedication in presenting a fair and well thought out budget proposal and urge you, the residents, to attend Town Meeting and consider their recommendations.

Other relevant topics included the eminent domain issue being resolved with the Maine Supreme Court verifying the town's actions. The town website coming "online", the communication tower getting closer to becoming functional, and the ambulance service demonstration movement toward becoming more self-sufficient.

An issue that has been and still is controversial is our negotiations with the Town Manager. We entered negotiations shortly after taking office and reached agreement in July. Much has been said and written concerning this agreement but the bottom line fact is, we have a highly qualified and experienced administrator for a far less salary than the average salary of town managers/administrators from the 48 municipalities' with the closest population to St. Albans. Plus, the only significant change in benefits from previous years is a lower severance package.

As the annual Town Meeting approaches, we urge you to get involved by participating in the town elections and the proceedings at the meeting itself. It is there that true democracy exists. You, the voters, have the final say on any issue relative to town government and administration. It shouldn't be any other way.

Thank you for the privilege of serving. It has been an honor and pleasure.

FIRE CHIEF'S REPORT 2006

2006 was another busy year for the Fire Department. Fire calls were up from this past year, up from 94 to 99. Service calls were about the same 53. We worked on getting the repeater system up and running this summer and fall. Bad weather prevented us from getting the tower up but the system was installed. We are still working on getting it up and operating. We still are looking at getting more grants to help in getting several items that would be beneficial to the town. We are now able to file our fire reports electronically to the Fire Marshall's Office which is a requirement for getting grants. We have been working on getting all the training required under the new Emergency Management System. This is requiring many hours of training so reflects the increase in the Fire Chief's pay to help offset some of the expenses incurred in getting all the training done. We also are trying to get the Firemen's pay increased to cover the amount of hours that are spent fighting the numerous fires we are experiencing. Several of the line items have also increased due to the price of fuel. I would like to thank the Town Office for the support shown to me in the past year. With the new requirements for several emergency plans that need to be written, this support is invaluable.

Thank You
David I Crocker
Fire Chief

Emergency Calls		Service Calls	
Structure Fires	15	Burn Brush	6
Accidents	28	Training	3
Wires Down	18	Clean Chimney	2
Chimney Fires	0	Flush Lines	0
House Alarms	2	Parade Detail	3
Vehicle Fires	2	Burn Buildings	0
Assist Ambulance	7	Pump Cellars	0
Stand-Bys	6	Burn Grass	6
Stove	1	Wash Equip.	7
Life Flight	3	Fill Pools	24
CO2 Alarms	4	Test Radio system	1
Smoke Calls	1	Funeral	1
Grass & Woods	7		
Hot Water Heater	1		
Electrical	1		
Total	99	Total	53

CODE ENFORCEMENT OFFICER'S REPORT**2006**

This past year, for activities in the shoreland zone areas there were a total of 29 permits issued, 12 by the my office and 17 by the Planning Board. There were 3 permits issued for the construction of new or replacement residences, 6 for new accessory structures (garages, sheds, etc.), 10 for additions to or expansions of existing non-conforming structures (within 100 ft. of shore), and the rest were for earth moving activities, timber harvesting or for temporary docks. Certain activities in the Shoreland Zone areas may require a permit from the Department of Environmental Protection, and it's always a good idea to check before beginning any work. There were 61 Building Notification Forms filed this year. The Building Notification Ordinance requires property owners to notify the Town Office before beginning construction of any structure more than 40 square feet in size. If you have questions about any of our ordinances, please feel free to contact me at the Town Office. Copies of all our ordinances are available at the Town Office.

Respectfully Submitted
Bill Murphy
Code Enforcement Officer

PLUMBING INSPECTOR'S REPORT**2006**Permits Issued

Internal Permits	-	23
Septic System Permit	-	<u>38</u>
Total Permits Issued	-	61

Fees Collected

Internal Permit	=	\$ 1,206.00
Septic System Permits	=	\$ 3,970.00
Total Fees Collected	=	\$ 5,176.00

Total Of Fees To State	=	\$ 1,294.00
Total Of Fees To Town	=	\$ 3,882.00

Respectfully Submitted
Bill Murphy
Local Plumbing Inspector

SUPERINTENDENT OF SCHOOLS 2006

Dear Citizens:

The MSAD #48 Board of Directors, Students, Staff, and Administrators fully appreciate your full support as we continue to educate our students to new and higher levels, and deal with new State and Federal regulations. We continue to strengthen our curriculum and assessment procedures to measure student growth in learning, as well as, continue our commitment to meet our students and our community needs.

We thank the Communities for their support this year of the much needed building repairs completed throughout the District, which will help to maintain our buildings and reduce the effects caused by delayed maintenance. The District was able to reduce the property tax burden on many of the Towns in the district and looks forward to the challenges of working with the new State Funding formula, as well as, trying to maintain reasonable budget growth. The Building Committee of the Board has done a complete review of all district facilities, life expectancy, safety needs, and replacement and repair needs. The State of Maine is presently considering multiple methods to consolidate facilities and, therefore, reducing costs both operational costs and administrative costs. The Committee has distributed multiple questionnaires in order to ascertain citizen response to the issues of cost and consolidation. We need and appreciate any input the Board can receive from its citizens.

The buildings in MSAD #48 are open and used heavily by our citizens to support each of the communities and their needs. We welcome the opportunity this year to work closely with Town Managers and Selectmen to streamline efforts and reduce costs to the citizens of MSAD #48.

Presently, staff and administrators are working to strengthen all programs offered by the district and look forward to serving the needs of all citizens in the District. We are presently working on bringing local access to the Community College Program, both for our high school students in order to develop a seamless transition to higher learning but also for our public, who are unable to travel the distance to the State College and University Programs. College level programs are

presently available within the District and we will be working to expand these opportunities.

The School District population continues to grow increasing by over 90 students this year as we opened our schools in the fall. Programs for four year olds are now available in all of the elementary buildings. Please contact your school if you have questions about any of the programs. The District continues to improve communications with our citizens producing local school newsletters, monthly meetings with Town Officials, distribution of regular financial reports to the Town offices, by way of Nokomis Warrior broadcasts, and through our semi-annual District Newspapers. The Education Committee has asked for a review of costs and impacts of providing all day kindergarten. We are presently looking at space, curriculum, and staffing changes that would need to occur in order to provide a comprehensive all day kindergarten program.

The MSAD #48 Staff and Board are pleased with the opportunity to serve the Towns of MSAD #48 and look forward to strengthening that relationship.

Sincerely,

William P. Braun

William P. Braun
Superintendent of Schools

ANIMAL CONTROL OFFICER 2006

I handled too many complaints to list. First and foremost my concern is the rabies situation. Several cases were reported and confirmed in the Town of Ripley where I am also an Animal Control officer. A few reports were also reported in St. Albans. Any animal with hair or fur can and do contract rabies. I have had reports for anything from chipmunks to horses to have had rabies. Please get your animals' vaccinated. It is a State Law to have dogs and cats vaccinated. I would also like to remind you that the state lab does not very often test for rabies unless the suspected animal has exposed a domestic animal or a human. And also the only way to test is to have the animal's head removed and taken to Augusta. That may not sound pretty but that is the fact. I have been asked several times to have a dog tested for rabies but it is not possible unless the animal is put down. If you should see a wild animal acting different, such as staggering or out and about in the daytime, stay away from them. Call a Game Warden. I handle domestic animals but can and do wildlife if rabies is suspected. If your animals do get bitten, call someone because the vaccine is not 100% fool proof and we need to take precaution procedure and protocol. On another note I've had way too many lost animals and have had difficulty finding owners. Please either put the tags on your dog's collar as required by law. Another good idea is to have name tags on your animal's collar.

As many of you probably know that I was laid up for 13 weeks with a broken ankle and John Wilson covered for me at no extra expense to the town. He also covers for me in an emergency while I'm at work. I would like to thank everyone that I have had contact with in this town. Your cooperation has made it easier for me to do my job. And a thank you to John Wilson for the great job he has done.

Respectfully,

Harry H. Taylor

Harry H. Taylor
Animal Control Officer

ASSESSORS AGENT REPORT - 2006

It has been an extremely busy year in the Assessors' Agent office. There have been several on-going efforts. A dedicated effort was made to review every tax card for accuracy beginning in April. Errors found were immediately corrected. Some of the corrections have taken an enormous amount of time and effort to correct. While 100% accuracy can never be guaranteed, it is thought that the cards reviewed are at least 95% accurate. Problems encountered include "phantom" lots; lots with no known owners or incorrect owners; wrong amounts of acreage; inconsistent application of land values; incorrect addresses; merged lots not corrected/deleted; maps not matching deed descriptions; and exemptions. This effort is on-going as it takes time to track down information and correct the files. The assessing system in use is man intensive. However, steady progress is being made. Personal property lists and properties in Tree Growth were also reviewed and updated. A Sales Ratio Study was done on the properties sold during the period of April 2005 through March 2006. Results showed the average assessment ratio to be 70%, an average deviation of 20%, and a quality rating of 28%. What does this mean? According to market value, overall properties are undervalued, and the schedules used for valuation are not consistent. According to Maine Statute Title 36, sub-section 327, the town valuation barely meets the minimum requirements for assessment ratio and does not meet the requirement for a quality rating of 20%. This past year, the town had a state certified ratio of 85%. This resulted in homestead exemptions being reduced from \$13,000 to \$11,050, and veteran exemptions reduced from \$5000 to \$4250. Land and building schedules currently in use will be reviewed and updated in order to better reflect the true market value of all real estate in the town. The goal is for the property values to be brought up to a level where the town will receive a certified ratio from the state of 100% and exemptions can then be increased to their full value. All property owners will be treated equally. I encourage anyone who buys property to ask the seller for a proper survey of the property. The old days of using trees, stone walls or "general direction of" does not protect your investment. Only a true survey with proper survey lines is the best way to guarantee what you bought. Office hours for the Assessors' Agent are Thursdays, 8:00am to 4:00pm. Please feel free to drop by with any questions or concerns relating to your property.

Respectfully Submitted,

H.E. "Bert" Taylor
CMA #733
Assessors' Agent
Town of St. Albans, Maine

MID-MAINE SOLID WASTE ASSOCIATION

The towns of Dexter, Exeter, Ripley, St. Albans, and Corinna are members and form the Mid-Maine Solid Waste Association (MMSWA). Other users of our facility include Guilford(since 2004) and Cambridge (since 1999). The Association is governed by a Board of Directors, which represents the interests of each of the participating members.

The MMSWA facility provides for the disposal of solid waste at its Transfer Station and operates a Recycling Facility on the premises. The site also offers demolition debris disposal and composting, tire disposal, white goods (refrigerators, appliances, etc.), universal waste (televisions, monitors, etc.) and metal disposal.

The end of 2006 marks MMSWA's fifteenth year of operation. Since opening the MMSWA facility, avoided costs are upwards of \$1,150,000 of taxpayer's money as a result of recycling products that can be re-sold and/or re-used. During 2006 the facility processed over 5,520 tons of municipal waste and more than 1600 tons of recycled goods. As a result of our recycled goods sales and avoided costs for shipping waste to Penobscot Recovery Corporation(PERC), we achieved savings of nearly \$150,000 over the course of 2006. Our recycling rate for 2006 was 41%, which is under Maine's 2008 goal of 50%. Please take the time to check what recycled goods are accepted at our facility, as recycling will only benefit us and help us achieve Maine's recycling goal.

2006 brought some changes to MMSWA, however. The State of Maine and the Department of Environmental Protection (DEP) have been changing how the State of Maine handles municipal waste. Changes include mandatory recycling of universal waste (televisions, computer monitors, fluorescent lights, ballast, as well as mercury switches, thermometers, and thermostats). Universal waste will cause serious damage to our environment when not properly disposed of and Maine is one of the first states to make the recycling of universal goods mandatory in order to keep hazardous waste out of our mainstream disposal system. We have seen a reduction in disposal rates for universal waste and the fees are as follows: televisions are \$5.00 each (any size) and computer monitors cost \$3.00 each. All other universal waste products can be disposed of properly for free, except for businesses. We kindly ask that you please do not break your fluorescent bulbs or throw away any mercury devices; we now accept them for free.

Additionally, the DEP has modified the rules pertaining to our demolition debris disposal, its composition, and usages. Because the DEP has

enforced stricter guidelines on facilities that burn demolition wood, there are only a couple of facilities in Maine that will burn it. Consequently this has increased our costs three-fold from 2005. The new rules however are better for the environment and also require MMSWA to closely monitor the materials deposited into our demolition debris areas. We at MMSWA strongly encourage all patrons to check with the attendant before off-loading any materials to be sure that all waste is disposed of correctly. If you have any questions about the DEP's rules pertaining to municipal waste, universal waste, or demolition debris, please feel free to contact MMSWA or visit the Department of Environmental Protection website at www.maine.gov/dep

Rules for the use of the transfer station and recycling facility, as well as a schedule of fees, and vehicle permits are available in the town office. Please feel free to contact the facility if you have any questions at 924-3650. Current permits are required to use the MMSWA facility.

Respectfully Submitted,
Trampas King
Superintendent,
Mid Maine Solid Waste Association

ST. ALBANS HISTORICAL SOCIETY

The Historical Society and the Girl Scout and brownie Troops were unable to clean the Wing cemetery due to the wet spring. We hope to resume this program this year.

The restoration of the East St. Albans library has come a long way this fall thanks to Wendell Bubar, our Executive Director. The cedar shingles have been replaced as well as the windows and door. The trim has been repaired and painted and the inside cleaned after construction. I would like to say a special thanks to Phyllis Dami who heads our grant committee. Her hard work and successful grant writing has enabled us to move the library, set it on a pad and pay for the restoration. We're hoping to put what books we have back this spring. We're always looking for more books with the East st. Albans library sticker in the front cover.

The Heritage room is open most Saturday mornings during the summer. If that is not convenient other arrangements can be made by appointment. Please call Joe Madigan or Wendell Bubar. We are awaiting the coming spring because we have a special project by Savanna Leavitt. She has planted flowers at the library as a project for her Bronze Award from the Girl Scouts. She has chosen to do a project for the community.

The Historical Society holds regular meetings on the fourth Tuesday of the month at 6:30.

Anyone is welcome to attend.

We appreciate the continued support of our community.

Respectfully,
Joe Madigan
President

BIG INDIAN LEAGUE 2006

Our community, once again helped to make our season a huge success. Many local organizations and local people helped to prepare fields and keep our season running.

The 2006 season included 79 children in grades kindergarten through sixth grade. Although the weather tried its best to dampen our season we did our best to make it through. Our spring was do wet coaches and players were on the field using buckets to take the water to the ditches just so we could play. We hope mother nature will be more kind to us in 2007.

All of our St. Albans teams showed great sportsmanship off and on the field. There was an overwhelming response this year for coaching and we hope that continues into the next season.

Volunteers make this program work each and every year.

Jennifer Massow
Big Indian League Director

Local Sealer of Weights and Measures 2006

Starting in March, the test weights and fuel pump test cans were taken to Augusta for the yearly calibrations. In the middle of April, I picked up the equipment and attended a meeting with the State Sealers for updates on new devices.

I was sworn in at the town office in March. And in the month of July 27 pumps and 2 scales were tested and found to be in good working order and within the state tolerances, in the town of St. Albans.

Respectfully submitted
Local Sealer, Tim Briggs

Phone 924-7562

HARTLAND & ST. ALBANS SENIOR CITIZENS (2006)

The Hartland & St. Albans Senior Citizens are happy to report that we have had another successful year. Our average attendance is 17 people each week. We have a new president and secretary. We wish to thank our retiring officers, Elizabeth and Arline, for their faithful guidance. For many, this weekly gathering is the only day to join with others for uplifting conversation and good company. It is a very rewarding activity for all who participate.

Some of this year's highlights are

- * Once per month, Sanfield Rehabilitation Center brings and serves lunch to our group. We also enjoyed their cookout and family gathering in August.
- * A representative from Pittsfield Hospital came in June and talked about the problems of stress and balance with the elderly.
- * In October, Jill Leach, from Senior Spectrum, gave important information on Medicare and many other senior issues.

We had an enjoyable year and are most grateful to the towns who support us. Without their donations and support, we could not exist as a group.

God bless you all !
Joyce Kinney, Sec
Joyce Kenney
Secretary

Librarian's Report to the Town of St. Albans

2006 has been an exciting and productive year for the Hartland Public Library. In addition to installing the new handicap lift that makes the downstairs accessible to everyone, we renovated a small storage room and created a Young Adult room that is very popular with the teens. As of November, we had 927 library cards issued as follows: Hartland-549, St. Albans-263, Palmyra-92 and nonresident-33. Circulation has increased to an average of nearly 50 books per day.

The collection has grown by more than 4000 items this year and stands at just under 20,000. We added ten new magazine subscriptions (six of which were at no cost, thanks to Coke redemption points), tripled the video collection and doubled the number of audio books, mysteries, science fiction and large print titles. We now have three distinct audio collections; adult, young adult and juvenile. Almost all titles are unabridged. We now have a growing collection of music on CD that can be borrowed as well.

The interior of the library has been re-tooled to make more shelf space. Oversize books are now shelved together and this allowed the areas for science fiction and mystery to grow. All books in the adult area have spine labels as do audios, videos and juvenile fiction. Underway is a project to get all items properly cataloged in the statewide system so any patron with internet access can quickly find our items.

In addition to our holdings, patrons have access to some 3.5 million additional items through interlibrary loan which is now free. We participate in the statewide delivery system so items can be requested and received the following week. Patron response to this has been phenomenal and lending/borrowing has increased from 23 items per week to as many as 30. Students and teachers have come to appreciate how much this service has helped them academically, while avid readers have been able to read older books by treasured authors that we do not own.

We had two very successful summer reading programs. Our Paws, Claws, Scales and Tales had more than 20 in attendance every week. In addition, we had a weekly read and review contest for teens with weekly and grand prizes. Teens read more than 70 books as part of the contest. This fall, we offered a teen creative writing class for 8 weeks and have started a monthly reading group that is off to a fine start.

In addition to receiving a literacy grant from the Libra Foundation that matched our funds 2-1 and garnered 64 new books for children and young adults, we grabbed the chance of a lifetime and bought the patient and medical libraries at the Augusta Mental Health Institute. For

approximately \$1100, we got a reading table, 2 book cases, a rolling book cart, 350 linear feet of pine shelving and 6000+ books. We added 970 of the books to the collection and have sold the rest. In essence, we added the items and hardware to the library for nothing as we made back the initial investment.

If you haven't stopped in to see all the new items and services, please do. We are open Tues-Thurs from 10-6, Fri. 10-5 and Sat. 10-1.

Respectfully submitted,
John R. Clark, M. Ed., MLIS-Hartland Librarian

ABBOTT MEMORIAL LIBRARY

Dexter ME 04930
One Church Street
(207) 924-7292

The Abbot Memorial Library offers a full range of services to the residents of Dexter, Cambridge, Exeter, Garland, Ripley, and St. Albans. Staffed by one full time and two part time assistants, the library offers both in-state and out-of-state interlibrary loans, telephone requests for information, Public Internet access, public photocopying, delivery of books to in-town shut-ins, telephone renewals.

In November, due to a generous donation made by the Wells Family, the library was able to purchase five new computers. This brings the total number of public access computers up to eight. All public computers are available for patron use free of charge for one hour each day. There is a charge of 15 cents per page for printer copies.

During the month of March, our library participated in a county-wide reading and discussion program that involved both public and school libraries in the Penquis Region. The book selected was "Arundel" by Kenneth Roberts. This library featured two public programs. The first program with Sandy Phippen, focused on the life and works of Roberts. The Second program examined the historical setting of the novel. These programs were funded by a grant obtained by the TriCounty Librarians from the Piscataquis County Fund.

In June, through a grant from the Maine State Library, our library was provided with a wireless connection. This connection allows patrons with a laptop to come into the library and log onto the Internet via our wireless port. Patrons must first register their laptop at the circulation desk.

Work on the library's obituary project is now nearing completion. We estimate that by early spring of 2006, all Dexter obituaries from the Eastern Gazette will have been scanned into the library's database. Currently the obituaries cover the years 1903 through the present. This Project was funded by two New Century Grants awarded by the Maine State Library. If you have not had a chance to view this valuable resource, log in at <http://www.abbott-library.com>.

We are now able to borrow books from other libraries within state without having to charge postage to our patrons. A new delivery system program implemented by the Maine State Library allows us to borrow books from most in-state public, college and university libraries without utilizing the U.S. Postal Service.

Annual Town Report

June 30, 2005

During the past year, the library hosted monthly discussion programs with well-known speakers from around the state. Discussion topics focused on a number of issues of current interest including: the bear baiting and the Palesky tax cap referendums, global warming, Dexter's economic future, and Maine's high rate of taxation.

Library hours are: Tues, Thurs, Fri 10am to 6pm

Wed. 10am to 8pm

Sat 9 am to 2pm

924-7292

Respectfully submitted,

Liz Breault

Librarian

KRDA - FIRST PARK

There seem to be many opinions about First Park. Most residents probably wish we had all taken more time to look into and understand the concept of First Park, as well as the liability of the contract. Perhaps, this is another good example of why we all should want to be more educated and involved in the decisions of what happens in our town.

If First Park had filled up to its capacity in the first couple of years there would probably not be the sore spot that it seems to have created within our town. As it happened though, there was a sluggish start and a couple mishaps in the economy and it did not boom as some thought it may. The planned growth of the Park was not meant to be an explosion anyway ... but it is behind from where people thought it might be.

For 2006, we received \$ 1912.08 back in redistribution from KRDA. The estimate for 2007 is \$ 4800.00. This is estimated to be approximately half of what we will pay in. The hope is ... in time ... we get back to at least the break-even point. The milliondollar state grant that KRDA received initially and does not have to pay back was indeed good news ... but it does not affect the estimated distribution amount coming back to the member towns.

First Park was built with the best in technology for communications and for easy access to the highway system. If you have not yet, I encourage everyone to at least drive in through the Park and see what we are a part of ... as I do not see that changing any day soon.

The people associated with the administration, monitoring, and marketing at First Park, are an asset to this extensive project ... and very much professionals. There are many other good people connected with First Park ... including St. Albans. The Park was built to be up to date with the newest in communications technology available. It was well planned and laid out for future growth.

There are 24 lots in First Park. Eight of which are occupied or have been purchased. There are to date, 20 tenants. The largest being T - Mobile at 661 employees and increasing steadily. There are 14 medical businesses as well. An accounting firm, advertising agency, and a non-profit organization called Common Good Ventures.

To my knowledge, there may not be any direct employees at First Park who reside in St. Albans, but that is not to say that St. Albans residents have not accepted positions vacated by people who have taken the opportunity to work at First Park. This project has created or moved more than 700 full time jobs ... not just in our state ... but in our community. I am unsure as to the amount of construction and building contractors that have also benefited from the project or how many will benefit from future work there. With the addition of the 14 medical businesses located in First Park, it is probable to say that more will follow. These medical businesses may be where some people from our town go for their medical care or will in the future.

Again ... we should all realize the importance of our votes and the consequences and liabilities that come with the decision of the majority. It is always best to understand what and why we are voting for or against something instead of just following the motion maker or the person we are sitting beside.

And ... eventually, if/when First Park does get to capacity, we can all realize that some dreams do come true. Until then, thank you for paying your taxes.

Visit www.firstpark.com

Respectfully submitted,

Peter R. Denbow

KRDA/First Park Rep.

2006 Report of FirstPark Activities to KRDA Member Municipalities

FirstPark continues to experience very positive and encouraging economic results. Some of this years more significant highlights include:

- ✓ The KRDA has completed all construction activities, including paving the final layer of roadways and parking areas within the Lot 1, "Campus 1" subdivision.
- ✓ All telecom manholes have been racked to the specifications and satisfaction of Verizon Communications.
- ✓ TIF revenues being returned to member municipalities are increasing each year, as predicted:
 - In June 2004, member municipalities received a total of \$13,110 from the KRDA as redistribution taxes generated by private developers in FirstPark through an earlier TIF arrangement.
 - In June 2005, member municipalities' received \$20,525.
 - In June 2006 the amount redistributed increased to \$93,397.
 - The anticipated June 2007 distribution (for property assessed as of April 1, 2006) is estimated to exceed \$235,000.
- ✓ David and Debra Mayberry purchased Lot 1 Parcel 5 and constructed a 4,000 sq. ft. office building on it. A prospect is finalizing terms for its fit up and rental.
- ✓ T-Mobile celebrated its first year anniversary in FirstPark. Its 80,000 sq. ft. customer services facility is located on Lots 17 and 18 houses 650 employees. This project provides significant local taxes, TIF revenues to the KRDA, and adds nearly \$20,000,000 annually in wages directly to the economy of Central Maine.
- ✓ FirstPark, Oakland, State, and T-Mobile officials completed a wage survey of employees within FirstPark. The results verified that conditions of an earlier onemillion dollar CDBG grant had been met, and the Authority has no obligation to return funds to the Town, nor the State.
- ✓ The Authority's 20,000 sq. ft. speculative office building is currently being considered for lease by one prospect and for sale to another.
- ✓ We installed and activated twenty-one additional streetlights to T-Mobile and down a portion of Technology Avenue.
- ✓ We completed cross-trenches to Lots 2-5 to accommodate additional, future fiber optics to those parcels.
- ✓ The KRDA completed the final coating of surface pavement on FirstPark Drive and Technology Avenue.
- ✓ The KRDA received a "Community Service Award" from the Kennebec Valley Chamber of Commerce in recognition of job growth within FirstPark. Approximately 700 individuals now are employed in FirstPark.
- ✓ The total municipally raised portion of the KRDA's annual budget is \$422,000. More than 50% of municipally raised funding for the KRDA is being returned to member communities through a tax sharing mechanism.
- ✓ Marketing outreach continues through web improvements, print advertising in selected, targeted publications, a comprehensive direct electronic mail campaign, distribution of brochures, and through the Boulos Co.'s CBRE network.

Directors and staff always welcome the opportunity to meet with your municipal boards and local organizations with progress updates. Thank you for your continued support.

HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE

To: The Citizens of House Dist. #28
From: Vaughn A Stedman

For ten of the past twelve years I have had the privilege of representing you in Augusta. Health issues kept me from running for the 123rd Legislature, so I wanted to take this opportunity to thank you for your support during my years of service.

I am sorry to say that we, as a State, have had some rough times during my tenure. The state budget has more than doubled, businesses have closed, and we have had an increased demand on taxpayers to foot the bills for new and expanded programs, all of which have put Maine at the top of the national chart for personal tax burden.

On the brighter side, increased support for education costs has, at least in some communities, eased the pressure on property taxes spent on education.

It is my hope that the 123rd Legislature will work diligently to make things better for all Maine Citizens, including those in House District #28.

I also hope that you will stand behind your new representative, Dean Cray, as he becomes your new man in Augusta.

Again, thank you for your trust in me, and for the great experience!!

Respectfully yours,
Vaughn A Stedman

Representative, 117th, 118th, 119th, 120th, and 122nd Legislatures



ANNUAL REPORT TO THE TOWN OF SAINT ALBANS
A Message from State Senator Doug Smith

Dear Friends and Neighbors:

It is an honor to represent the citizens of Somerset County in Augusta. It means a great deal to me that you have entrusted me with this responsibility. I want to express my heartfelt thanks to all of you who have made my service possible and I look forward to serving the residents of Saint Albans in the 123rd Legislature.

I have been appointed to two committees, the Joint Standing Committee on Natural Resources and the Joint Standing Committee on Utilities and Energy for the 123rd Legislature. The Natural Resources Committee has jurisdiction over policy proposals relating to air and water quality, natural resource protection, shoreland zoning, energy facilities, general environmental policy and oversight of the Department of Environmental Protection. Utilities and Energy will deal with any policy proposals relating to electrical energy, the natural gas industry, the telecommunications industry and water and sewer utilities.

The 123rd Legislature convened in early January and started off with the introduction of the Governor's biennial budget. The biggest portion of the budget deals with school consolidation and will be one of the most hotly contested issues debated this session; it is sure to affect nearly every Maine citizen. I invite your comments on this critical issue.

Two issues especially important to me are tax relief and Maine's health insurance costs. Addressing these issues is critical to reviving our rural Maine economy. As such, I have submitted legislation aimed at making improvements on both fronts. One such bill would cut Maine's income tax in half. It was important to me to propose a bill that would be clear, concise, understandable and void of complicated formulas. Another bill would allow Maine citizens to purchase health insurance out of state, thus creating competition and ultimately lowering premium costs. I have also submitted language that would look at the state's regulatory climate and how it affects the cost of doing business in Maine.

One of the most important and satisfying tasks as a Senator is helping my constituents with state related problems. If you or a member of your family is experiencing difficulties with a state agency or simply need information please feel free to contact me, I would be happy to help in anyway that I can.

Once again thank you for allowing me to represent you here in Augusta. I look forward to the opportunity to work with you, local officials, and legislators to ensure issues important to our area are considered and our voices are heard in Augusta.

Sincerely,

Douglas M. Smith
State Senator
District 27

**TOWN OF ST. ALBANS
BUDGET COMMITTEE
SUPPLEMENTAL INFORMATION**

BALANCES: Dec. 31, 2006

General Fund	462,170
Reserve Funds	
Capital Equip-FD	18,458
FD-Fire Hall	42,220
Highway Assistance	60,020
Dams	44,357
200th Celebration	4,648
PW Capital Equip	1,357
Salt Storage	11,041
Bridges	10,037

Accounts to Be Carried:

Other Rec-ball field	17,195(& League Funds)
Cable Franchise fees	20,724
Special Needs-(TH)	526
Outside Fires	300
Small Community Grant	1,056
Park Fund	183
Manager Sever.	34,670
Chandelier	204
Basketball Recreation	236
Fire Dept Gear	273
CDBG grant	11,520
Animal Control	4,169
Office Equip	3,482
Equip & Bldgs	3,538

Undesignated Fund Balance

1980	38,891	1997	346,045
1985	103,785	1998	400,629
1990	100,092	1999	409,213
1991	149,362	2000	413,243
1992	165,821	2001	315,127
1993	209,291	2002	312,608
1994	284,193	2003	334,448
1995	341,755	2004	357,744
1996	376,044	2005	358,218
		2006	368,941

TOWN OF ST. ALBANS RESERVE ACCOUNTS

Highway Block Grant \$60,019.78

This is money received from the state each year for the capital improvements of roads. We receive the funds in the current year, and expend them the next year.

200th Celebration \$4,647.69

Began with a bequeath by Gladys Bigelow, and added to each year at Town Meeting. Will be expended in 2013, our 200th anniversary as a Town.

Fire Department Capital Equipment \$18,457.59

Funds set aside for the future purchase of major pieces of equipment needed for the Fire Department. (Fire Truck, etc.) Outside Fires \$ also goes into this account.

Public Works Capital Equipment \$1356.67

Funds set aside for future purchase of major pieces of equipment for the Public Works Department. (Trucks, and other machinery)

Dams Reserve \$44,356.90

Funds set aside for the repair of Dams.

Fire Hall Reserve \$44,356.90

Funds set aside for a future new Fire Hall

Bridges Reserve \$10,037.25

Funds set aside for repairs of Bridges

Salt Storage \$11,040.90

Funds set aside for construction of Sand/Salt Storage Building

CEMETERY TRUST FUNDS

People's Bank

Cemetery Trust--CD	42,106
Robinson Cemetery Trust	
Principal	1,000
Interest	454

Stocks & Money Mkt Fund- Value

Money Market	15,853	
Mutual Funds	2,164	
Morgan Stanley	34,468	
Abbott Labs	4,871	100 shares
American Int'l Group	4,443	62
Bank of America	30,326	568
Calgon Carbon Corp	930	150
Citigroup, Inc	4,233	76
Cross A T Co	1,520	200
Electronic Data Sys	2,755	100
Ford Motor Co Del Com	2,626	350
General Electric	5,582	150
Hanes Brands	520	22
Hospira, Inc	336	10
Idearc, Inc	172	6
J C Penney	3,868	50
Saint Paul Co	161	3
Sara Lee Corp	3,065	180
Teco Energy	3,446	200
Verizon Comm	4,543	122
Visteon Corp	220	26
Xcel Energy	7,149	310
Stock Value	80,765	

TOTAL 133,250

A P Bigelow Fund

Money Market	3406	
Hanson PLC	908	12
Lyondell Chem Co	153	6

Ministerial Fund

Money Market	501	
Calgon Carbon	620	100
Phillips Van Heusen	5017	100

**APPROPRIATIONS & TAX RATES
1990-2006**

<u>Year</u>	<u>Municipal</u>	<u>SAD</u>	<u>County</u>	<u>Tax Rate</u>
1990	451,637	275,782	,268	.016
1991	419,903	265,380	32,016	.0145
1992	480,331	243,491	34,819	.0145
1993	504,784	249,605	41,601	.0145
1994	599,788	252,122	41,260	.0145
1995	619,461	275,955	52,243	.0145
1996	548,632	360,669	61,431	.015
1997	552,471	454,552	63,332	.016
1998	543,201	513,019	63,337	.0175
1999	609,608	547,753	49,323	.018
2000	633,394	581,591	68,946	.018
2001	784,821	640,920	84,231	.0205
2002	660,390	725,540	95,857	.0215
2003	682,783	844,087	119,745	.0135
2004	615,633	937,675	131,746	.01312
2005	693,959	923,210	140,721	.0135
2006	821,392	834,722	152,263	.0127

**Town of St. Albans
Employees salaries
2006**

Employee	Salary
Full & Part time	
Desrosiers, Stacey	13,491
Finson, Ronnie	30,264
Bruce Hewins	4,698
Murphy, William	6,725
Neal, David	22,012
Post, Larry	47,000
Reiss, Jannita	1,583
Rowe, Arthur T.	3,880
Stedman, Dennis	4,716
Taylor, Harry	2,000
Taylor, H. E. "Bert"	16,002
Weeks, Sharon	7,537
Wintle, Barbara	19,864
Seasonal	
Soucie, Julie	2,653
Fire Dept	
Crocker, David, Chief	2,000
Ass't Chiefs	1,000
Firemen	7,050
Ballot Clerks	978
Selectmen	
Curt Lombard	1,000
Peter Denbow	1,000
Perley Martin	1,000

2006 UNPAID TAXES

HOLLY ADKINS	\$190.50 *
DONNA ALLEN	\$394.34
SHANNA ALTON	\$59.69
MARYLOU ANGELO	\$295.91
JAMES ANZALONE	\$824.23
EDWARD ARSENAULT	\$494.03
ADAM ASTBURY	\$712.47
ADAM ASTBURY	\$2,074.55
AMANDA AUBRY	\$172.72
CHRISTOPHER BALLARD	\$256.54
DEBORAH BALLARD	\$58.42
DEBORAH BALLARD	\$494.03
KENNETH BATCHELDER	\$180.34
PAMELA BELANGER	\$527.69
RONALD BELLEMARE	\$1,517.65
BRUCE BERRY	\$142.88
RICHARD BERRY	\$148.12
MARY BISHOP	\$906.78
ALONZO BLANCHARD	\$46.36
LOREN BOLSTRIDGE III	\$615.95
WILLIAM BRACKNEY	\$200.12
MARCIA BRADBURY	\$267.97
ALAN BRALEY	\$43.82
CYNTHIA BRAWN	\$219.08 *
TIMOTHY BREEN	\$643.89
ELAINE BRIGGS	\$332.74
CHARLES BROWN	\$104.14
CHARLES BROWN	\$509.91
JOHN BROWN	\$150.71
FRANK W BROWN	\$494.67
PETER BROWER	\$144.78
PETER BROWER	\$95.25
PETER BROWER	\$342.90
PETER BROWER	\$469.90
PETER BROWER	\$326.39
WILLIAM BUCHANAN JR	\$233.68
JEREMY BUTLER	\$929.64
PAUL BUTLER	\$172.72
PAUL BUTLER	\$273.69
KENNETH BYRON	\$256.43
REX CALL	\$102.24
KELLY CAMPBELL	\$414.66
GARY CARMICHAEL	\$929.01
LINDA CARMICHAEL	\$175.90
KENNETH CASSAZA	\$475.62
MAURICE CATAFORD	\$1,816.10
MURRAY CHAPMAN	\$363.86
WILF CLARK	\$104.13
MAURICE CLUKEY	\$485.78
DONALD COLLETTE	\$721.17
DAVID CONDON	\$874.40
HENRY L COOK	\$199.39
STEVEN COPE	\$537.21 *

2006 UNPAID TAXES

JAMIE CRANDALL	\$111.76
ROBERT CROCKER	\$641.99
JANICE CRONKITE	\$538.99
ANNETTE CROSS	\$568.01
CYNTHIA CROSS	\$400.05
MICHAEL CROSBY	\$366.40
DALE CURTIS	\$226.06
FORREST DAVIS	\$296.55
HOWARD DAVIS	\$877.57
HOWARD DAVIS	\$257.81
POLLY DAWSON	\$333.38
CHARLES DENBOW	\$431.64
MARY DIGIACOMANTONIO	\$331.47
CHARLES DODGE	\$213.36
RUTH DOWNS	\$155.96 *
RAYMOND DUHAMEL	\$172.42
THOMAS DUNN	\$592.46
ROB EATON	\$118.11
JASON EMERY	\$887.73
RANDY ERVING	\$432.44
WILLIAM EWELL	\$842.65
AUSTIN FAREWELL	\$365.76
GEORGE FAREWELL	\$396.88
ALANA FINSON	\$425.55 **
JOHN FITZ	\$316.23
JOSEPH FOWLER	\$1,465.58
FRONTIERVISION	\$948.69
FRANCIS FRUCHTENICHT	\$1,529.08
FRANCIS FRUCHTENICHT	\$232.41
FRANCIS FRUCHTENICHT	\$627.38
CLARENCE FURBUSH	\$238.76
CLARENCE FURBUSH	\$966.47
PAUL GABOURY	\$198.12
CHARLIE GALLISON	\$51.44
HELEN GARLAND	\$143.53
JOHN GILLEN	\$137.16
DAVID GILPATRICK	\$678.82
AMY GLIDDEN	\$44.45
JOSEPH GLIDDEN	\$426.09
RONALD GOLDSTEIN	\$308.61
JUDY DILL	\$358.14
KEITH GOULD	\$208.62
JUANITA GRAVES	\$168.47
ROBERT GREELEY	\$241.30
ROBERT GREEN	\$558.82
GREAT MOOSE EST ASSOC.	\$552.45
ANDREW HARDING	\$1,439.55
PETER HARGADON	\$233.68
THOMAS HARVILLE	\$148.59
DANIEL HENDERSON	\$427.36

2006 UNPAID TAXES

DANIEL HOGAN	\$765.81
DANIEL HOGAN	\$524.46
SHARON HOGAN	\$253.71 *
BRUCE HUGHES	\$842.65
BRUCE HUGHES	\$6.34
RONALD HUGHES	\$512.80
LINDA HUMPHREY	\$1,442.09
IRVING TANNING CO	\$127.00
IRVING TANNING CO	\$269.24
SARAH ITO	\$280.67
MELISSA JACKWIN	\$382.91
RICHARD JEWELL	\$128.27
ALAN JOHNSON	\$1,121.41
EDWIN JONES	\$283.21
EDWIN JONES	\$236.22
EDWIN JONES	\$214.63
EDWIN JONES	\$208.28
CHARLES KEEGAN	\$415.29
CHARLES KEEGAN	\$83.19
JOSEPHINE KIMBALL	\$269.24
JOSEPHINE KIMBALL	\$1,605.28
LISA KING	\$508.00
VAN KITCHEN	\$381.00
MARLENE KLEIN	\$1,329.06
CHRISTOPHER KNIGHT	\$146.05
LARRY KNIGHT	\$287.68
LARRY KNIGHT	\$307.34
KEVIN KOKOTOVICH	\$733.43
DAVID KRAUSE	\$386.08
PAUL LACHANCE	\$988.06
PAUL LACHANCE	\$1,064.26
RICHARD LACHANCE	\$550.55 *
RICHARD LACHANCE	\$2,034.54 *
RICHARD LACHANCE	\$110.49 *
RICHARD LACHANCE	\$608.33 *
KIM LAWRENCE	\$535.31
MICHAEL LEMIRE	\$304.80
JENNIFER LEWIS	\$234.95
EVA LOVELL	\$172.72
MARK LUCE	\$726.44
SAMANTHA LYON	\$483.87
JOHN MACCHI	\$506.73
RICHARD MADORE	\$913.13
MANNINO-LEWIN FAM TRUST	\$767.08
MAPLE MECH SERVICES	\$575.31
SCOTT MARBLE	\$151.13
ANTHONY MARESH	\$246.38
ERIC MARSH	\$82.55
ANDREW MARTINS	\$1,428.75
MARTIN FAM FARM	\$2,375.54
MARTIN FAM FARM	\$1,678.31
FRAN FRUCHTENICHT	\$76.20

2006 UNPAID TAXES

ROBERT MCAVOY	\$888.37
ERIC MCCARTHY	\$546.10
KENNETH MCCUE	\$530.86
KEVIN MCEWEN	\$147.65
LISA MCHUGH	\$71.12
ROBERT MCMANN	\$418.47
EDWARD MCTAGUE	\$1,489.71
JONATHAN MELIA	\$247.65
ELDEN MERRIFIELD	\$916.31
TAMMY MILANO	\$600.08
BONNIE MITCHELL	\$78.74
BONNIE MITCHELL	\$82.55
CHESTER MORSE JR	\$467.36
RAY MORSE	\$296.55
GEORGE MULLIS	\$109.22
ROBERT MURPHY	\$748.47
ROBERT NASON	\$168.91
DARRELL NEAL	\$248.92
DOUGLAS NEAL	\$446.43 **
JOSHUA NEAL	\$254.00
WAYNE NEAL	\$645.80
HEIKO NICHOLS	\$302.90
THEODORE NICKERSON	\$60.96
JAMES O'BRIEN	\$214.63
JAMES O'BRIEN	\$181.61
LISA O'BRIEN	\$1,777.97
NORMA OLIVER	\$424.18
SUZAN OLIVER	\$231.50 **
KEVIN OSBORNE	\$207.01
KEVIN OSBORNE	\$992.51
CARL OUELLETTE	\$454.66 **
KENNETH OWENS	\$314.96
KENNETH OWENS	\$261.71
FRANKIE PARKS	\$370.84
BRETT & APRIL PATTEN	\$368.94
DOUGLAS PELLETIER	\$83.82
DOUGLAS PELLETIER	\$92.71
MICHAEL PELLETIER	\$190.50
HARLOW POST	\$536.58
WESLEY POST	\$229.87
WESLEY POST	\$1,153.16
MICHAEL PROVENCHER	\$96.52
MICHAEL PROVENCHER	\$2,316.48
MICHAEL PROVENCHER	\$207.01
MICHAEL PROVENCHER	\$909.96
MEREDITH RANDLETT	\$2,366.01 *
MEREDITH RANDLETT	\$188.67 *
MEREDITH RANDLETT	\$450.85 *
RAE FULLER RANDLETT	\$467.36
RAE FULLER RANDLETT	\$1,690.37
THOMAS RANDLETT	\$30.48
DAVID RAY SR	\$69.85
DELBERT REYNOLDS	\$262.26
LORETTA TOZIER REYNOLDS	\$147.32

2006 UNPAID TAXES

EST OF DONALD RICE	\$775.97
JASON RICE	\$15.24
JEFFREY RICHARD	\$1,399.54
PAUL RILEY	\$739.14 *
RICHARD RINES JR	\$154.94
MICHAEL ROBERTS	\$213.36
DESI ROBINSON	\$2.54
TERRY ROWELL	\$282.58
BRENDA ROYAL	\$245.11
MILFORD RUSS	\$748.67
RONALD RUSSELL	\$195.06
SUSAN RUSSELL	\$61.73 **
GEORGE SAWYER	\$146.05
DANIEL SCAMMAN	\$819.15
HEIDI SCHREIBER	\$676.28
PETER SEAMANS	\$813.44
PETER SEEHUSEN	\$157.48 *
MICHAEL SEEKINS	\$215.90
SPENCER SEEKINS	\$913.13
DON SERENO	\$588.01
DON SERENO	\$129.54
GARTH SHARP	\$189.23
HOWARD SHAW	\$1,062.99
JON SHAW	\$182.88
STEVEN SHAW	\$445.80
PAUL SHEPHERD	\$93.98
WILLIS SHIBLES JR	\$737.24
CHRISTOPHER SILVA	\$1,252.22
JOHN SILVIA	\$317.50
CAROLANN SMALL	\$95.25
VALERY SMALL	\$528.32
JAYSON SMITH	\$369.57
JAYSON SMITH	\$523.24
JAYSON SMITH	\$2,472.06
PAM SNOWMAN	\$694.69 *
JULIE SOUCIE	\$319.41
STEVEN SPAULDING	\$1,023.65
ELLEN STANLEY	\$135.89
ELLEN STANLEY	\$151.13
MARK STANLEY	\$838.84
RONALD STEPHEN	\$52.07
RONALD STEPHEN	\$57.15
RONALD STEPHEN	\$52.07
RONALD STEPHEN	\$45.72
RONALD STEPHEN	\$40.64
RONALD STEPHEN	\$985.52
RONALD STEPHEN	\$62.23
CATHERINE STEVENS	\$284.48
THYRA STIMANS	\$1,126.49
KENNETH SYLVIA	\$151.45
ROBERT SILVIA	\$97.71
FAITH TAFT	\$428.65
RICHARD TAFT	\$196.85

2006 UNPAID TAXES

LEROY TEMPLE	\$353.06
JAMES THALER	\$230.51
DONALD THERIAULT	\$264.16
DARLENE TOMPKINS	\$217.81
LEON TOWLE	\$124.46
RICHARD TRIPP	\$287.02
NANCY TROGDEN	\$866.14
SHANE TURCOTTE	\$497.21
JOSEPH VARRICCHIO	\$492.13
EDWARD WALKER	\$1,718.95
WALTER WARME	\$1,961.64 **
WAYNE WEEKS	\$306.07
WAYNE WEEKS	\$69.85
ALFRED WELCH	\$540.39
MARGUERITE WELCH	\$99.06
NICOLE WENTWORTH	\$218.44
RICHARD WENTWORTH	\$97.79
CECIL WESTLAKE	\$45.72
DANIEL WHEELER	\$218.44
NELSON WHIPPLE	\$121.29
RICHARD WOODBURY	\$468.78
	\$137,390.78

* = Full payment received after books closed

** = Partial payment received after books closed

2005 UNPAID TAXES

DONNA ALLEN	\$392.85
JAMES ANZALONE	\$876.15
EDWARD ARSENAULT	\$525.15
AMANDA AUBRY	\$183.60
KENNETH BATCHELDER	\$191.70
PAMELA BELANGER	\$217.91
BRUCE BERRY	\$105.30
MARCIA BRADBURY	\$267.30
FRANK W BROWN	\$499.50
WILLIAM BUCHANAN JR	\$248.40
REX CALL	\$82.35
KENNETH CASSAZA	\$479.25
ROBERT CROCKER	\$656.10
ANNETTE CROSS	\$590.62
CYNTHIA CROSS	\$422.55
POLLY DAWSON	\$503.55
CHARLES DODGE	\$51.30
JASON EMERY	\$573.65
WILLIAM EWELL	\$858.66
AUSTIN FAREWELL	\$388.80
GEORGE FAREWELL	\$395.55
JOHN FITZ	\$336.15
PAUL GABOURY	\$210.60
JOSEPH GLIDDEN	\$199.87
JUDY DILL/JESSIE GOULD	\$234.90
ROBERT GREELEY	\$256.50
THOMAS HARVILLE	\$162.00
LINDA HUMPHREY	\$48.96
LARRY KNIGHT	\$279.45
LARRY KNIGHT	\$326.70
KEVIN KOKOTOVICH	\$753.30
SAMANTHA LYON	\$514.35
MANNINO-LEWIN FAM TRUST	\$627.75
ERIC P MARSH	\$87.75
MARTIN FAM FARM	\$2,498.85
MARTIN FAM FARM	\$1,757.70
KENNETH MCCUE	\$549.45
TAMMY PIERCE MILANO	\$787.05
BONNIE MITCHELL	\$83.70
BONNIE MITCHELL	\$87.75
RAY MORSE	\$288.90
ROBERT NASON	\$179.55
JOSHUA NEAL	\$268.65
THEODORE NICKERSON	\$64.80
HARLOW POST	\$544.05
WESLEY POST	\$244.35
WESLEY POST	\$1,199.48
THOMAS RANDLETT	\$32.40
JEFFREY RICHARD	\$892.35
MICHAEL ROBERTS	\$226.80
MICHAEL SEEKINS	\$213.30
GARTH SHARP	\$201.15
HOWARD SHAW	\$596.70
WILLIS SHIBLES JR	\$617.45

2005 UNPAID TAXES

ROBERT SILVIA	\$232.10
CAROLANN SMALL	\$101.25
VALERY SMALL	\$561.60
JAYSON & MARJORIE SMITH	\$556.20
JAYSON & MARJORIE SMITH	\$2,458.35
JULIE SOUCIE	\$313.20
RONALD STEPHEN	\$55.35 *
RONALD STEPHEN	\$60.75
RONALD STEPHEN	\$55.35
RONALD STEPHEN	\$48.60
RONALD STEPHEN	\$1,047.60
CATHERINE STEVENS	\$302.40
RICHARD TAFT	\$209.25
JAMES THALER	\$218.70
RICHARD TRIPP	\$305.10
WILLIAM TROGDEN	\$920.70
CECIL WESTLAKE	\$48.60

\$31,378.05

* = Full payment received after books closed

** = Partial payment received after books closed

**Assessing
Residents - Owners**

All inhabitants of the Town of St. Albans, Maine, and all Administrators, Executors, Trustees, etc., of all estates taxable in said Town of such persons are hereby notified to MAKE AND BRING INTO THE ASSESSORS TRUE AND PERFECT LISTS OF ALL THEIR ESTATES, REAL AND PERSONAL, not by law exempt from taxation, of which they were possessed on the first day of April, 2007, and be prepared to make oath to the truth of the same and to answer all proper inquiries in writing as to the nature, situation and value of their property liable to be taxed. Forms for such shall be available at the Town Office.

Estates Distributed

And when estates of persons deceased have been distributed during the past year, or have changed hands from any cause, the Executor, Administrator or other persons interested, are hereby warned to give notice of such changes. Those in default of such notice will be held under law to pay the tax assessed although such estate has been wholly distributed and paid over.

Persons Doomed

And any resident owner who neglects to comply with this notice is here barred of his right to make application to the ASSESSORS or to the COUNTY COMMISSIONERS, for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed.

**LIST OF ALL PROPERTY VALUATIONS AVAILABLE AT TOWN
OFFICE**

TOWN OFFICE HOURS

Monday	8:00 – 6:30
Tuesday	8:00 - 4:00
Wednesday	8:00 - 4:00
Thursday	8:00 –6:30
Friday	8:00 - 4:00

TOWN CLERK HOURS

Monday	12:00 - 5:00
Tuesday	12:00 - 4:00
Wednesday	11:00 - 4:00
Thursday	12:00 - 5:00
Friday	11:00 - 4:00

CODE ENFORCEMENT OFFICER HOURS

Tuesday	8:00-12:00
Friday	8:00-12:00

The Town Office will be closed on the following days:
New Year's Day, Martin Luther King Jr. Day, Washington's
Birthday, Patriots' Day, Memorial Day, Independence Day, Labor
Day, Columbus Day, Veterans' Day, Thanksgiving Day,
Thanksgiving Friday, Christmas.

Holidays observed by Maine State Government will be observed
by the Town.

Regular Selectmen meetings are held on the third Monday of
the month at 7:00 p.m.

Warrant signings are held on the first Monday of the month at
7:00 pm.

Planning Board meetings are held on the third Tuesday of the
month at 7:00 p.m.

Town of St. Albans, Maine

**ANNUAL FINANCIAL STATEMENTS
AND ACCOMPANYING
INDEPENDENT AUDITOR'S REPORT**

Year ended December 31, 2006

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Hollingsworth & Associates, CPA, PA

Douglas R. Hollingsworth, CPA
The Accessible Accountants

270 Hammond Street
Post Office Box 2181
Bangor, ME 04402-2181
(207) 262-2181

Independent Auditor's Report

To the Board of Selectmen
Town of St. Albans, Maine

We have audited the accompanying general-purpose financial statements of the Town of St. Albans, Maine, as of and for the year ended December 31, 2006, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly in all material respects, the financial position of the Town of St. Albans, Maine, as of December 31, 2006, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of St. Albans, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

Hollingsworth & Associates, CPA, PA

Douglas R. Hollingsworth, CPA
The Accessible Accountants

To the Board of Selectmen
Town of St. Albans, Maine
Page 2

The required supplementary information, as listed in the accompanying table of contents, including Management's Discussion and Analysis and the General Fund Budgetary Comparison Schedule, is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it.

Hollingsworth & Associates, CPA, P.A.

January 22, 2007
Bangor, Maine

**TOWN OF ST. ALBANS
7 WATER ST
P.O. Box 100
ST. ALBANS, ME 04971**

**TOWN MANAGER
LARRY POST**

**PHONE (207)938-4568
FAX (207)938-3413**

**Town of St. Albans
Management Discussion and Analysis
For Year Ended December 31, 2006**

As Management of the Town of St. Albans, Maine, this narrative is presented to provide an overview and analysis of St. Albans' financial statements for the year ending December 31, 2006. This is the Town's third year of implementation of the Governmental Accounting Standards Board statement No. 34 (GASB-34). This information, in conjunction with the Auditor's notes, can be considered when reading the financial statements.

Financial Highlights

- Net capital assets of the Town were \$520,433. This does not include the value of the Town's infrastructure or equipment and buildings acquired prior to 1980.
- The undesignated Fund Balance for 2006 is \$368,941, as compared to 2005 \$358,218.
- Budgets were:

	2006	2005
Municipal	821,392	693,959
SAD #48	834,722	923,210
County	152,262	140,721

Capital Expenditures consisted of \$43,980 gravel roads expenditure. Funds were added to Capital Reserve Funds.

There were no significant changes in the Town's financial position during the year.

Overview of Financial Statements

The Town of St. Albans financial statements are comprised of 1) government-wide financial statements, and 2) Fiduciary Funds. A description of these is in the audit report.

Governmental Funds

The Town's 2006 Budget was \$821,392. Of this amount, \$754,139 was expended, and \$41,690 carried forward for ongoing projects and future use. In comparison, the 2005 Budget was \$693,959, with \$685,680 expended.

A comparison of assets, liabilities, revenues and expenditures are listed in the auditor's report.

Capital Reserves

The Town maintains a number of reserve accounts for capital expenditures and future public service.

Project	2006
200 th Celebration	4,648
F.D. Capital Equip	18,458
PW Capital Equip	1,357
Dams Reserve	44,357
Highway Reserve	60,020
Fire Hall Reserve	42,220
Bridges	10,037
Salt Storage	11,041
Total	\$192,138

Debt

The Town of St. Albans incurred the debt of \$400,000 during 2005 for the road paving/resurfacing project. In 2006, the amount of \$50,000 was paid off, and \$350,000 was refinanced with the Maine Bond Bank for a period of six years at an average rate of 4.25%.

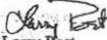
Grants

In 2005, the Town completed the administering of a \$300,000 CDBG grant for Housing Rehabilitation. The Fire Department received a federal grant in the amount of \$19,000 in 2006 for communications upgrades ensuring compatibility with other area fire departments. The town is investigating the possibility of obtaining other grants from the Federal Emergency Management Agency (FEMA) as well as another Housing grant with the Town of Hartland.

Economic Factors and Future Budgets

The Town continues to make every attempt to keep the tax rate low. One of the effects of this is that we must make up for neglected infrastructure. Efforts must then be made to balance a low tax rate with necessary capital improvements.

Respectfully Submitted,


Larry Post
Town Manager
Town of St. Albans

Town of St. Albans, Maine
Statement of Net Assets
December 31, 2006

Statement 1

	General Governmental Activities	Other Governmental Activities	Total
ASSETS			
Cash and cash equivalents	\$ 482,170.00	\$ 17,418.81	\$ 479,588.81
Investments	-	282,071.89	282,071.89
Taxes receivable	137,769.52	-	137,769.52
Tax liens receivable	31,378.05	-	31,378.05
Tax acquired property	11,214.11	-	11,214.11
Capital assets, net of accumulated depreciation	485,851.25	-	485,851.25
Non-depreciable capital assets	34,562.00	-	34,562.00
Total Assets	\$ 1,162,964.93	\$ 299,490.70	\$ 1,462,455.63
LIABILITIES			
Other accrued payables	518.94	-	518.94
Prepaid property taxes	1,691.79	-	1,691.79
Noncurrent liabilities			
Due within one year	58,333.00	-	58,333.00
Due in more than one year	291,667.00	-	291,667.00
Total Liabilities	\$ 352,210.73	\$ -	\$ 352,210.73
NET ASSETS			
Invested in capital assets, net of related debt	170,433.25	-	170,433.25
Restricted for			
Capital improvements	-	192,136.60	192,136.60
Other purposes	134,289.95	-	134,289.95
Unrestricted	510,941.10	102,444.00	613,385.10
TOTAL NET ASSETS	\$ 815,664.30	\$ 294,580.60	\$ 1,110,244.90

Town of St. Albans - Maine
Statement of Activities
For the Year Ended December 31, 2008

Statement 2

	Net (Expense) revenue and Changes in Net Assets				
	Program Revenues				Total
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Governmental Activities	
Governmental activities					
General government	\$ 204,018.81	\$ 25,444.90	\$ -	\$ (178,573.91)	\$ (178,573.91)
Protection	137,588.47	-	-	(137,588.47)	(137,588.47)
Health and welfare	11,599.29	-	-	(11,599.29)	(11,599.29)
Public works	300,893.33	-	57,204.00	(243,689.33)	(243,689.33)
Public service	23,257.84	-	5,109.00	(18,148.84)	(18,148.84)
County tax	152,262.10	-	-	(152,262.10)	(152,262.10)
Education	834,600.35	-	-	(834,600.35)	(834,600.35)
Interest expense	17,998.78	-	-	(17,998.78)	(17,998.78)
Depreciation	68,146.44	-	-	(68,146.44)	(68,146.44)
Total Governmental Activities	1,750,465.51	25,444.90	62,313.00	(1,662,707.61)	(1,662,707.61)

General revenues:		
Property taxes, levied for general purposes	\$	1,263,122.04
Motor vehicle excise taxes		272,784.52
Grants and contributions not restricted to specific programs:		
Homesite exemption		42,998.00
State revenue sharing		109,159.81
Tree growth		2,005.20
Veterans reimbursement		976.00
Other		11,520.00
Unrestricted investment earnings		27,674.97
Miscellaneous revenues		16,863.35
Unrealized gain/loss on investments		9,981.42
Total general revenues and transfers	\$	1,777,985.11
Changes in net assets		114,377.50
Net assets - beginning		988,719.30
Prior period adjustment - see footnote to financial statements		7,148.10
Net assets - beginning - restated		995,867.40
Net assets - ending	\$	1,110,244.90

Town of St. Albans, Maine
Balance Sheet
Governmental Funds
December 31, 2006

Statement 3

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 462,170.00	\$ 17,418.81	\$ 479,588.81
Investments	-	282,071.89	282,071.89
Taxes receivable	137,769.52	-	137,769.52
Tax liens receivable	31,378.05	-	31,378.05
Tax acquired property	11,214.11	-	11,214.11
Interfund receivables	4,910.10	-	4,910.10
Total assets	\$ 647,441.78	\$ 299,490.70	\$ 946,932.48
LIABILITIES AND FUND BALANCES			
Liabilities:			
Other accrued payables	518.94	-	518.94
Prepaid property taxes	1,691.79	-	1,691.79
Interfund payables	-	4,910.10	4,910.10
Deferred property taxes	142,000.00	-	142,000.00
Total liabilities	144,210.73	4,910.10	149,120.83
Fund balances:			
Reserved for:			
General fund	134,289.95	-	134,289.95
Capital improvements	-	192,136.60	192,136.60
Unreserved, reported in:			
General fund	368,941.10	-	368,941.10
Permanent funds	-	102,444.00	102,444.00
Total fund balances	503,231.05	294,580.60	797,811.65
Total liabilities and fund balances	\$ 647,441.78	\$ 299,490.70	
Amounts reported for governmental activities in the statement of net assets (Sims. 1) are different because:			
Depreciable and non-depreciable capital assets as reported in Sims. 1			520,433.25
Long-term debt as reported on Sims. 1			(350,000.00)
Deferred property taxes not reported on Sims. 1			142,000.00
Net assets of governmental activities			\$ 1,110,244.90

The accompanying notes are an integral part of this statement.

Town of St. Albans, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2006

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Property taxes	\$ 1,262,122.04	\$ -	\$ 1,262,122.04
Excise taxes	272,784.32	-	272,784.32
Intergovernmental revenue:			
State revenue sharing	109,159.81	-	109,159.81
Homestead exemption	42,998.00	-	42,998.00
Local road assistance	-	57,204.00	57,204.00
General assistance	5,109.00	-	5,109.00
Tree growth	2,005.20	-	2,005.20
Veterans reimbursement	976.00	-	976.00
Other	11,520.00	-	11,520.00
Charges for services	25,444.90	-	25,444.90
Interest	14,927.50	12,747.47	27,674.97
Unrealized gain (loss) on investments	-	9,981.42	9,981.42
Other revenue	16,863.35	-	16,863.35
Total revenues	1,763,910.12	79,932.89	1,843,843.01
EXPENDITURES			
General government	204,018.81	-	204,018.81
Protection	137,588.47	-	137,588.47
Health and welfare	11,699.29	-	11,699.29
Public works	300,893.33	-	300,893.33
Public service	23,257.94	-	23,257.94
County tax	152,262.10	-	152,262.10
Education	834,600.35	-	834,600.35
Debt service	417,998.78	-	417,998.78
Total expenditures	2,082,319.07	-	2,082,319.07
Excess (deficiency) of revenues over (under) expenditures	(318,408.95)	79,932.89	(238,476.06)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	58,000.00	59,919.55	117,919.55
Operating transfers (out)	(59,919.55)	(58,000.00)	(117,919.55)
Received from issuance of bond	350,000.00	-	350,000.00
Total other financing sources (uses)	348,080.45	1,919.55	350,000.00
Net change in fund balances	29,671.50	81,852.44	111,523.94
Fund balances - beginning	466,411.45	212,723.18	679,139.63
Prior period adjustment - see footnote to financial statements	7,148.10	-	7,148.10
Fund balances - beginning - restated	473,559.55	212,728.18	686,287.73
Fund balances - ending	\$ 503,231.05	\$ 294,580.62	\$ 797,811.67

(Continued)

The accompanying notes are an integral part of this statement.

Statement 4
(Continued)

Town of St. Albans, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2006

Net change in fund balances - total governmental funds (Statement 4)	\$ 111,523.94
Amounts reported for governmental activities in the statement of activities (Stmnt. 2) are different due to the following items:	
Depreciation expense recorded on statement of activities, yet not required to be recorded as expenditures on governmental funds	(68,146.44)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.	400,000.00
Revenues in the Statement of Activities (Stmnt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes.	21,000.00
Issuance of note payable to finance infrastructure work recognized as income on the Governmental Funds report (Stmnt 4), yet not considered on the Statement of Activities (Stmnt 2)	(350,000.00)
Changes in net assets of governmental activities (see Stmnt. 2)	\$ 114,377.50

Statement 5

Town of St. Albans, Maine
 Statement of Fiduciary Net Assets
 Fiduciary Funds
 December 31, 2006

	Non-Expendable Trust Fund	Agency Funds	Fiduciary Fund Total
Assets			
Cash in bank	\$ -	\$ 9,090.95	\$ 9,090.95
Investments	107,881.00	3,196.36	111,077.36
Total assets	107,881.00	12,287.31	120,168.31
Liabilities			
Due to Babe Ruth Field Fund	-	12,287.31	12,287.31
Total liabilities	-	12,287.31	12,287.31
Net assets			
Held in trust for endowments	\$ 107,881.00	\$ -	\$ 107,881.00

Town of St. Albans, Maine
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2006

	Non-Expendable Trust Fund	Agency Funds	Fiduciary Fund Total
Additions			
Investment income	\$ -	\$ 348.76	\$ 348.76
Fundraising income	-	2,815.33	2,815.33
Additional principal	10,000.00	-	10,000.00
Total additions	10,000.00	3,164.09	13,164.09
Deductions			
Expenditures in agency fund	-	2,411.80	2,411.80
Change in amount due to agency funds	-	752.29	752.29
Total deductions	-	3,164.09	752.29
Change in Net Assets	10,000.00	-	10,000.00
Net Assets - Beginning of Year	97,881.00	-	97,881.00
Net Assets - End of Year	\$ 107,881.00	\$ -	\$ 107,881.00

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of St. Albans, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies are described below:

REPORTING ENTITY

The Town of St. Albans, Maine operates under a selectmen form of government, and is incorporated under the laws of the State of Maine. As required by generally accepted accounting principles, these financial statements present the Town (the primary government) and its component unit, the Non-Expendable Trust Fund and Agency Funds. This fund has been included due to the fiduciary responsibility exercised over it.

FUND ACCOUNTING

The accounts of the Town are organized and operated using funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

Funds are classified into the following categories: governmental and fiduciary.

Governmental funds are used to account for all or most of the Town's general activities, including the collection and disbursement of funds used to account for all resources for the acquisition of capital facilities by the Town (Capital Projects Fund); the collection and disbursement of specific revenue sources that are legally or contractually restricted for specific purposes (Special Revenue Fund); and sources and uses of fiduciary type funds that are unrestricted and can be utilized for the purposes of general government operations (Expendable Trust Fund).

Fiduciary funds (Non-Expendable Trust Fund and Agency Funds) are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds, and therefore cannot be used to support the Town's own programs.

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statement (i.e. the statement of net assets and the statement of activities) reports information on all of the non-fiduciary activities of the Town. The effect of material inter-fund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The Town reports the following major government funds:

The general fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

Property taxes, licenses, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports deferred revenue on its governmental fund financial statements. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

COMPENSATED ABSENCES

In the fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation leave of proprietary funds and in the government-wide financial statements is recorded as an expense and liability of those funds as the benefit accrue to employees.

The Town accrues a liability for compensated absences which meet the following criteria:

1. The Town's obligation to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria the Town has not recorded a liability for vacation and sick pay which has been earned but not taken by Town employees since benefits are substantially non-vesting and are not material. Therefore, no liability has been recorded in the financial statements.

ENCUMBRANCE ACCOUNTING

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations, is not employed by the Town.

CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, the fiduciary fund type consider all highly liquid investments, with a remaining maturity of three months or less when purchased to be cash equivalents.

INVESTMENTS

The Town has valued its investments at fair market value as of December 31, 2006. The fair value of its investments was based on market prices at the time of valuation. No valuation allowances have been recorded.

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGETS AND BUDGETARY ACCOUNTING

The Townspeople adopt an annual budget for the Town's general fund in summary form. The operating budget for the Town is established in accordance with various laws which govern the Town's operations.

Appropriations for the general fund lapse at the end of the fiscal year except for balances designated by the Board of Selectmen.

Formal budgets are not adopted for the other funds.

FUND EQUITY/NET ASSETS

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designation of fund balance represents tentative management plans that are subject to change. In the government-wide statements, restricted net assets are legally restricted by outside parties for a specific purpose.

PREPAID EXPENSES

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid expenses.

CAPITAL ASSETS

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20-40
Infrastructure	30-50
Machinery and Equipment	5-10

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PROPERTY TAXES

Property taxes for the current year were committed on July 3, 2006 on the assessed value listed as of April 1, 2006, for all real and personal property located in the Town. Payment of taxes was due October 1, 2006, with interest at 7.75% on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$37,824.43 for the year ended December 31, 2006.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

2. CASH AND INVESTMENTS

DEPOSITS

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned or the Town will not be able to recover collateral securities in the possession of a third party. The Town's deposits are covered up to \$100,000 by Federal Deposit Insurance Corporation (FDIC) insurance per bank.

INVESTMENTS

Statutes authorize the Town to invest in certificates of deposit, repurchase agreements, and other available bank investments. At December 31, 2006 the Town had \$245,847.00 of funds from the capital projects and trust funds invested in insured certificates of deposit with TD Banknorth. The trust fund held 3,876.172 shares of U.S. Government Sec Tr. A (USGAX), which had a market value of \$8.98 per share as of December 31, 2006. The trust fund also held money market and other investments with Allegiance Capital, LLC. These non-deposit investments are subject to investment risks including the possible loss of principal invested.

**TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006**

3. CAPITAL ASSETS

	Balance 1/1/06	Additions	Deletions	Balance 12/31/06
Governmental activities:				
Capital assets not being depreciated				
Land	\$ 34,582.00	-	-	\$ 34,582.00
Capital assets being depreciated:				
Buildings	25,000.00	-	-	25,000.00
Vehicles	482,906.00	-	-	482,906.00
Infrastructure	449,134.41	-	-	449,134.41
Equipment	25,500.00	-	-	25,500.00
Total capital assets being depreciated	982,540.41	-	-	982,540.41
Less accumulated depreciation:				
Buildings	(4,000.00)	(1,000.00)	-	(5,000.00)
Vehicles	(376,586.00)	(22,233.00)	-	(398,819.00)
Infrastructure	(22,456.72)	(44,913.44)	-	(67,370.16)
Equipment	(25,500.00)	-	-	(25,500.00)
Total accum. depreciation	(428,542.72)	(68,146.44)	-	(496,689.16)
Total capital assets being Depreciated, net	553,997.69	(68,146.44)	-	485,851.25
Governmental activities - Capital assets, net	\$588,579.69	\$ (68,146.44)	\$ -	\$520,433.25

4. LONG-TERM DEBT

Long-term liability activity for the year ended December 31, 2006 was as follows:

Description	Balance 1/1/06	Additions	(Reductions)	Balance 12/31/06
Governmental activities:				
General obligation bonds payable:				
Maine Municipal Bond Bank Dated 05/25/06, due 2012	\$ -	\$350,000.00	\$ -	\$350,000.00
Bangor Savings Bank, 2.97% dated 06/08/05, due 2007, qualified tax exempt obligation	\$ 400,000.00	\$ -	\$ (400,000.00)	\$ -
Total	\$ 400,000.00	\$ 350,000.00	\$ (400,000.00)	\$350,000.00

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006

4. LONG-TERM DEBT (CONTINUED)

The annual future principal payment requirement for bonds payable outstanding as of December 31, 2006, is as follows:

Year ending December 31.	Governmental Activities
2007	\$58,333.00
2008	58,333.00
2009	58,333.00
2010	58,333.00
2011	58,334.00
2012	<u>58,334.00</u>
	\$350,000.00

5. INTERFUND BALANCES

Individual inter-fund receivable and payable balances at December 31, 2006, were as follows:

	Interfund Receivable	Interfund Payable
General fund	\$ 4,910.10	\$ -
Capital projects fund	-	53,710.40
Trust fund	<u>53,710.40</u>	<u>4,910.10</u>
Total	\$ 58,620.50	\$ 58,620.50

6. GENERAL FUND DESIGNATED BALANCES

Balances carried forward at December 31, 2006 consist of:

State revenue sharing	\$ 9,159.81
State cable	20,723.59
Special needs	526.00
Outside fires	300.00
Small community grant	1,055.73
Manager removal	34,670.00
Recreation	17,195.05
Chandelier	203.54
Park fund	183.05
Basketball recreation	236.02
Fire department gear	272.74
CDBG grant	11,520.00
Equipment & buildings	3,537.90

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006

6. GENERAL FUND DESIGNATED BALANCES (CONTINUED)

Office equipment	\$3,482.13
Perpetual care principal	1,050.00
Perpetual care	26,005.60
Animal control	<u>4,168.79</u>
Total	\$134,289.95

7. CAPITAL PROJECTS DESIGNATED BALANCES

Balances carried forward as of December 31, 2006 consist of:

Highway block grant	\$60,019.78
200 th celebration	4,647.69
Salt storage	11,040.98
Fire department capital	18,457.59
Public works capital	1,356.67
Dams	44,356.90
Bridges	10,037.25
Fire Hall reserve	<u>42,219.74</u>
Total	\$ 192,136.60

8. PARTICIPATION IN PUBLIC ENTITY RISK POOL

The Town is a member of the Maine Municipal Association – Worker Compensation Trust Fund ("Fund"). The fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the fund for its workers compensation coverage. The Town's agreement with the Fund provides that the fund will be self-sustaining through member premiums and will provide, through commercial companies reinsurance contracts, individual stop loss coverage for member Town's claims in excess of \$400,000 with an excess limit of \$2,000,000.

The Town is also a member of the Maine Municipal Association – Unemployment Compensation Fund ("Fund"). The fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for unemployment compensation coverage, and develop a comprehensive loss control program. The Town contributes to the fund based on the first \$7,000.00 of wages for unemployment compensation. Each member has its reserve, which is determined by the actuary. The annual rate set by the Fund's actuary is based on the member's reserve and on estimated future claims. Each member is responsible for its own excess of claims over reserve.

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006

9. CONTINGENT LIABILITIES

There are no contingent liabilities present at the time of this audit.

10. PERC JOINT VENTURE

The Town owns a minority interest in a joint venture managed by the Municipal Review Committee, Inc. (MRC). The assets of the joint venture include cash and future interests relating to the PERC plant in Orrington, Maine. The value of the Town's interest in the joint venture as of December 31, 2006, cannot be determined.

Town of St. Albans, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2006

Schedule 1

REVENUES	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (negative)
Property taxes	\$ 1,277,856.47	\$ 1,277,856.47	\$ 1,262,122.04	\$ (15,734.43)
Excise taxes	230,000.00	230,000.00	272,784.32	42,784.32
Intergovernmental revenue:				
State revenue sharing	100,000.00	100,000.00	109,159.81	9,159.81
Homestead exemption	36,066.10	36,066.10	42,998.00	6,931.90
General assistance	-	-	5,109.00	5,109.00
Tree growth	-	-	2,005.20	2,005.20
Veterans reimbursement	-	-	976.00	976.00
Other	-	-	11,520.00	11,520.00
Charges for services	20,000.00	20,000.00	25,444.90	5,444.90
Interest	-	-	14,927.50	14,927.50
Other revenues	-	-	16,863.35	16,863.35
Total revenues	1,663,922.57	1,663,922.57	1,763,910.12	99,987.55
EXPENDITURES				
General government	245,992.00	245,992.00	204,018.81	41,973.19
Protection	141,724.00	141,724.00	137,588.47	4,135.53
Health and welfare	17,800.00	17,800.00	11,699.29	6,100.71
Public works	322,176.00	322,176.00	300,893.33	21,282.67
Public service	23,700.00	23,700.00	23,257.94	442.06
County tax	152,262.10	152,262.10	152,262.10	-
Education	834,722.04	834,722.04	834,600.35	121.69
Debt service	70,000.00	70,000.00	417,998.78	(347,998.78)
Total expenditures	1,808,376.14	1,808,376.14	2,082,319.07	(273,942.93)
Excess (deficiency) of revenues over (under) expenditures	(144,453.57)	(144,453.57)	(318,408.95)	373,930.48
OTHER FINANCING SOURCES (USES)				
Operating transfers in	58,000.00	58,000.00	58,000.00	-
Operating transfers (out)	-	-	(59,919.55)	(59,919.55)
Issuance of Bond payable	-	-	350,000.00	350,000.00
Total other financing sources	58,000.00	58,000.00	348,080.45	290,080.45
Net changes in fund balances	(86,453.57)	(86,453.57)	29,671.50	664,010.93
Fund balances - beginning			466,411.45	
Prior period adjustment, see footnotes			7,148.10	
Fund balances - beginning - restated			473,559.55	
Fund balances - ending			\$ 503,231.05	

Town of St. Albans, Maine
Combining Balance Sheet - All Other Non-Major Governmental Funds
December 31, 2006

	Capital Project Funds	Expendable Trust Funds	Total Other Governmental Funds
ASSETS:			
Investments	\$ 245,847.00	\$ 36,224.89	\$ 282,071.89
Cash	-	17,418.81	17,418.81
Interfund Receivables	-	53,710.40	53,710.40
TOTAL ASSETS	\$ 245,847.00	\$ 107,354.10	\$ 353,201.10
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Interfund Payables	\$ 53,710.40	\$ 4,910.10	\$ 58,620.50
Total liabilities	53,710.40	4,910.10	58,620.50
Fund Balance:			
Reserved for:			
Capital projects	192,136.60	-	192,136.60
Unreserved:			
Undesignated	-	102,444.00	102,444.00
Total fund balance	192,136.60	102,444.00	294,580.60
TOTAL LIABILITIES AND FUND BALANCES	\$ 245,847.00	\$ 107,354.10	\$ 353,201.10

Town of St. Albans, Maine
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
All Other Non-Major Governmental Funds
For the Year Ended December 31, 2006

	Capital Project Funds	Expendable Trust Funds	Total Other Governmental Funds
REVENUES:			
Intergovernmental	\$ 57,204.00	\$ -	\$ 57,204.00
Unrealized gain (loss) on investments	-	9,981.42	9,981.42
Interest income	5,608.26	5,719.89	11,328.15
Other revenues	-	1,419.32	1,419.32
Total revenues	<u>62,812.26</u>	<u>17,120.63</u>	<u>79,932.89</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>62,812.26</u>	<u>17,120.63</u>	<u>79,932.89</u>
OTHER FINANCING SOURCES (USES) OF FUNDS:			
Transfer (to) from General Fund	(2,115.00)	4,034.55	1,919.55
Total other financing sources (uses)	<u>(2,115.00)</u>	<u>4,034.55</u>	<u>1,919.55</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>60,697.26</u>	<u>21,155.18</u>	<u>81,852.44</u>
FUND BALANCE - BEGINNING OF YEAR	<u>131,439.36</u>	<u>81,288.82</u>	<u>212,728.18</u>
FUND BALANCE - END OF YEAR	<u>\$ 192,136.62</u>	<u>\$ 102,444.00</u>	<u>\$ 294,580.62</u>

Town of St. Albans, Maine
 Schedule of Property Valuation, Assessments, and Appropriations
 General Fund
 For the Year Ended December 31, 2006

Assessed Valuation	
Real estate valuation	\$ 96,817,800.00
Personal property valuation	<u>3,800,820.00</u>
Total valuation	<u>100,618,620.00</u>
Tax Commitment	
Tax assessment at \$12.70 per thousand	<u>1,277,856.47</u>
Reconciliation of Commitment with Appropriation	
Current year tax commitment, as above	1,277,856.47
Estimated revenues	386,066.10
Budgeted transfers in	58,000.00
Appropriated from fund balance	<u>124,278.00</u>
Appropriations per original budget	<u>1,846,200.57</u>
Overlay	<u>(37,824.43)</u>
Total appropriations	<u>\$ 1,808,376.14</u>

Schedule 5

Town of St. Albans, Maine
 Schedule of Taxes Receivable
 General Fund
 December 31, 2006

Taxes receivable		
2006	\$ 136,521.00	
2003	236.25	
2002	<u>1,012.27</u>	
		137,769.52
Tax liens receivable		
2005	<u>31,378.05</u>	
		<u>31,378.05</u>
Tax acquired property	<u>11,214.11</u>	
		<u>11,214.11</u>
Total taxes receivable and tax liens receivable		<u>\$ 180,361.68</u>

Town of St. Albans, Maine
Continuing Statement of Revenues, Expenditures, and Changes
in Fund Balances and Deferred Outlays
For the Year Ended December 31, 2006

	Highway	Fire Department	Public Works	Dams	26th	Fire Hall	Salt	Bridges	Total
	Block Grant	Capital	Capital			Reserve	Storage		
REVENUES									
Local road assistance	\$ 5,204.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,204.00
Interest income	2,204.17	403.00	85.24	1,249.10	170.00	1,347.81	40.96	37.25	5,008.24
Total revenues	59,508.17	403.00	85.24	1,249.10	170.00	1,347.81	40.96	37.25	62,812.24
Excess of revenues over (under) expenditures	59,508.17	403.00	85.24	1,249.10	170.00	1,347.81	40.96	37.25	62,812.24
OTHER OPERATING SOURCES (USES)									
Operating transfers in	9,395.00	-	-	15,000.00	500.00	10,000.00	11,000.00	10,000.00	55,895.00
Operating transfers (out)	(58,000.00)	-	-	-	-	-	-	-	(58,000.00)
Total other operating sources (uses)	(48,605.00)	9,395.00	-	15,000.00	500.00	10,000.00	11,000.00	10,000.00	(2,110.00)
Excess of revenues and other sources over (under) expenditures and other uses	1,508.17	9,798.00	85.24	10,249.10	670.00	11,347.81	11,040.96	10,037.25	60,691.24
FUND BALANCE - BEGINNING OF YEAR	58,511.61	8,600.99	1,301.43	28,107.80	3,377.00	39,871.93	-	-	131,439.36
FUND BALANCE - END OF YEAR	\$ 60,019.78	\$ 18,457.99	\$ 1,386.67	\$ 44,356.90	\$ 4,647.00	\$ 42,219.74	\$ 11,040.96	\$ 10,037.25	\$ 192,136.60

Schedule 7

Town of St. Albans, Maine
Schedule of Departmental Operations
For the Year Ended December 31, 2008

	Balance 11/1/2008	Appropriations	Total Available	Expenditures	Transfers out	Lapsed	Balances Carried
GENERAL GOVERNMENT							
Administration	\$ -	\$ 110,471.00	\$ 110,471.00	\$ 110,443.33	\$ -	\$ 27.67	\$ -
Town hall	-	12,500.00	12,500.00	12,275.97	-	224.13	-
Selectman	-	3,050.00	3,050.00	3,050.00	-	-	-
Town manager severance	-	45,071.00	45,071.00	10,401.00	-	-	34,670.00
Social security	-	16,500.00	16,500.00	15,200.33	-	1,299.67	-
Assessing	-	10,000.00	10,000.00	9,830.95	-	169.05	-
Planning boards	-	500.00	500.00	401.81	-	98.19	-
Office machines & equipment	-	6,000.00	6,000.00	2,917.87	-	-	3,482.13
Contingency	-	10,000.00	10,000.00	459.37	(8,540.63)	-	-
Legal	-	15,000.00	15,000.00	12,923.59	-	2,076.41	-
Association dues	-	5,000.00	5,000.00	4,855.00	-	345.00	-
Code enforcement	-	6,800.00	6,800.00	6,724.86	-	75.15	-
Abatements	-	4,500.00	4,500.00	14,528.84	6,257.08	(3,771.76)	-
Tax maps	-	600.00	600.00	600.00	-	-	-
Total	-	245,992.00	245,992.00	204,018.81	(3,283.57)	537.48	38,152.12
PROTECTION							
Assistant chiefs	-	1,000.00	1,000.00	1,500.00	-	-	-
Fire department	1,743.49	23,300.00	25,043.49	23,253.44	-	1,790.05	-
Fire chief	-	2,000.00	2,000.00	2,000.00	-	-	-
Fire department - hire	-	2,100.00	2,100.00	2,099.48	-	0.52	-
Fire department - gear	272.74	-	272.74	-	-	-	272.74
Firemen pay	-	5,000.00	5,000.00	4,950.00	-	50.00	-
Fire hall reserve	-	10,000.00	10,000.00	-	10,000.00	-	-
Ambulance	19,375.78	-	19,375.78	27,100.90	-	(7,724.22)	-
Street lights	-	4,800.00	4,800.00	4,225.80	-	574.20	-
Animal control	-	3,000.00	3,000.00	2,733.24	-	266.76	-
Dams reserve	-	15,000.00	15,000.00	-	15,000.00	-	-
Insurance	-	75,524.00	75,524.00	70,226.51	-	5,297.49	-
Total	21,392.01	143,724.00	165,116.01	137,588.47	25,000.00	254.80	272.74
HEALTH AND WELFARE							
General assistance	-	15,000.00	15,000.00	8,899.26	-	6,100.71	-
Senior Citizens	-	500.00	500.00	500.00	-	-	-
Senior spectrum	-	500.00	500.00	500.00	-	-	-
Food bank	-	500.00	500.00	500.00	-	-	-
Red cross	-	200.00	200.00	200.00	-	-	-
RVCAP	-	600.00	600.00	600.00	-	-	-
Family violence	-	500.00	500.00	500.00	-	-	-
Total	-	17,800.00	17,800.00	11,699.26	-	6,100.71	-

Town of St. Albans, Maine
Schedule of Departmental Operations
For the Year Ended December 31, 2006

Schedule 7
Page 2

	Balance 1/1/2006	Appropriations	Total Available	Expenditures	Transfers	Balance Lapsed	Carried
PUBLIC WORKS							
Solid waste	-	85,000.00	85,000.00	84,371.38	-	628.62	-
Cemeteries	-	10,000.00	10,000.00	10,000.00	-	-	-
Winter roads	-	106,150.00	106,150.00	109,210.64	3,060.64	-	-
Summer roads	-	50,000.00	50,000.00	50,058.00	-	58.00	-
Bridges and culverts	-	15,000.00	15,000.00	5,000.00	10,000.00	-	-
Equipment & buildings	-	10,526.00	10,526.00	6,888.10	-	-	3,637.90
Garage	-	10,000.00	10,000.00	9,954.90	-	45.10	-
Special roads account	-	45,000.00	45,000.00	45,000.00	-	-	-
Signs	-	500.00	500.00	310.31	-	189.69	-
Salt storage building	1,000.00	-	1,000.00	-	1,000.00	-	-
Capital equipment - P&I	-	10,000.00	10,000.00	-	10,000.00	-	-
Small community grant	1,055.73	-	1,055.73	-	-	-	1,055.73
Total	2,055.73	322,176.00	324,231.73	300,893.33	24,118.64	863.41	4,563.63
PUBLIC SERVICES							
Historical society	-	675.00	675.00	675.00	-	-	-
Library	-	1,600.00	1,600.00	1,600.00	-	-	-
Town landing	-	3,500.00	3,500.00	3,468.01	-	31.99	-
Youth teams	-	4,000.00	4,000.00	4,024.85	24.85	0.00	-
Park	270.05	500.00	770.05	500.00	-	-	270.05
Festpark	-	9,850.00	9,850.00	9,790.08	140.08	0.00	-
Other recreation	20,229.62	3,000.00	23,229.62	3,000.00	-	3,034.62	17,195.05
Conservation commission	-	75.00	75.00	-	-	75.00	-
Chamber of commerce	-	200.00	200.00	200.00	-	-	-
Chandler	203.54	-	203.54	-	-	-	203.54
Basketball rec	236.02	-	236.02	-	-	-	236.02
200th Celebration	-	500.00	500.00	-	500.00	-	-
Total	20,945.23	23,700.00	44,645.23	23,257.84	664.83	3,141.56	17,910.66
COUNTY TAX	-	152,262.10	152,262.10	152,262.10	-	-	-
EDUCATION	-	834,722.04	834,722.04	834,600.35	-	121.69	-
DEBT SERVICE	-	70,000.00	70,000.00	417,998.78	-	(347,998.78)	-
TOTAL EXPENDITURES	\$ 44,382.97	\$ 1,868,376.14	\$ 1,852,768.11	\$ 2,082,319.07	\$ 46,500.00	\$ (336,879.12)	\$ 60,929.16

NOTES

Front Cover:
"Trout Time"
Painted in Opaque Greys by
Raymond "Slim" Clark
St. Albans, Maine

REMINDER

TOWN ELECTIONS- FRI MARCH 2, 2007
10:00 - 8:00

TOWN MEETING- SAT MARCH 3, 2007
9:00 AM